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Typical Reading Homeowner FY 2013 Revenues and Expenses

Revenues

The average assessed value of a single family home in Reading is somewhere in the low to mid \$400,000 range. For simplicity, assume the typical Reading Homeowner has a \$400,000 home. In FY 2013, that homeowner would have been assessed at a \$14.94 per \$1,000 of value rate, and therefore paid \$5,976 in local property taxes.

Property taxes are the largest single source of revenue for the Town and Schools. They are assessed at the same rate to both residential and commercial property in town. There are other sources of revenue that help support the operation of the Town and Schools, as seen by this table representing the \$77 million FY 2013 general fund budget passed by Town Meeting last April and amended over this past winter:

Sources of Funds	FY13 (000s)	FY13 Portion	Typical Homeowner
Property taxes	\$54,479	70%	\$5,976
State & Fed Aid	12,955	17%	1,421
Other Local Revs.	9,787	13%	1,073
Cash Reserves	698	1%	77
TOTAL	\$77,919		\$8,547

Therefore the typical homeowner through payments of property taxes supports about 70% of the annual General Fund budget. Over time this percentage has increased because the 2.5% annual maximum increase in property taxes has surpassed the growth in other sources of revenues (notably State aid). The other 30% (\$2,571) comes from a variety of sources including State aid (\$1,421), Excise taxes (\$291), RMLD dividend payments (\$241), charges for services, such as permits (\$162) and a variety of smaller sources.

Expenses

Starting with the \$8,547 revenue generated by the typical homeowner, the table below shows a list of the uses of those funds. Note that the first item (State Assessments – almost entirely for the MBTA because Reading has a train station) is the only item not voted on by Town Meeting – it is deducted from State Aid payments.

The School department spends \$3,746 (44%) – a figure that excludes buildings maintenance but include Vocational education. Regular Day (\$2,434 or 29%) and Special Education (\$1,038 or 12%) comprise the two largest categories.

Uses of Funds	FY13 (000s)	FY13 Portion	Typical Homeowner
State Assessments	\$617	1%	\$68
Schools – Reg.Day	22,188	29%	2,434
Spec. Ed.	9,459	12%	1,038
Mgt&Oth.	2,535	3%	274
Town – Pub. Safety	8,553	11%	938
Pub. Works	5,453	7%	598
Mgt&Fin.	2,747	4%	302
Pub. Library	1,291	2%	142
Comm Svcs	1,165	1%	128
Emp/Retiree Benefit	13,330	17%	1,462
Infrastructure*	10,575	14%	1,163
TOTAL	\$77,919		\$8,547

**Note that infrastructure includes Capital, Debt and both School and Town Building Maintenance.*

The Town spends \$2,108 (25%) on a variety of services. Public Safety (\$938 or 11%) has seen a strategic increase in recent years in response to increased activity and substance abuse prevention efforts; Public Works (\$598 or 7%), Management & Finance (\$302 or 4%), the Public Library (\$142 or 2%) and Community Services (\$128 or 1%) comprise the rest of that total.

Employee and Retiree benefits use \$1,462 (17%) of general fund revenues. A strategic increase to recognize and fund the

OPEB liability has increased spending in this area. Infrastructure costs make up the rest of the uses of funds. FY13 spending on capital, debt and school & town facilities constituted \$1,163 (14%) as the Town aggressively invests in roads and maintains buildings and equipment.

Town Manager's FY 2014 Recommended Budget

Town of Reading, MA

Overview

The following document constitutes the Town Manager's recommended FY 2014 budget for the Town of Reading for the Fiscal Year beginning July 1, 2013 - as updated and amended by the Finance Committee. This budget represents continued conservative fiscal practices given the current financial circumstances, and also represents continued investment in the community.

While the data and information is presented to understand every detail of the proposed revenue and expenditure plan, we understand that not all residents of the community have the wherewithal to delve into the details of their municipal budget. Therefore the following is a summary of the key elements of the budget:

Revenues

Anticipation of available revenues is realistic:

- ◆ Property tax revenues are increased 2½% plus new growth;
- ◆ New growth is reflected at recent levels which include the ongoing new economic development taking place in Reading;
- ◆ Although the Governor's budget proposals for FY 2014 include a small increase of about \$100,000 in State aid for Reading, the proposed tax reform coupled with

recent modest 9c reductions to State aid would indicate that State aid to Reading will not grow from modified FY 2013 levels;

- ◆ The Finance Committee has authorized the use of up to \$1.2 million in free cash to balance the FY 2014 budget. The budget as presented utilizes \$1.05 million in free cash at this point, and if state aid comes in at a higher level, the use of free cash will be reduced by a like amount;
- ◆ Other revenues have been evaluated based on actual 2012/2013 levels, and are believed to be sustainable over time;
- ◆ In addition to ongoing revenues, there are several one-time revenues that the Town has been working hard to garner, and these revenues will be spent on the third year of a four-year investment program of one-time expenses – primarily on roads.

Expenses

The expense budget for all Departments is largely unchanged, but the current level and quality of services will be maintained in FY 2014. The somewhat painful reductions made in FY 2012 are fully in place, and we are able to manage within those constraints.

Investment

One of the more exciting initiatives in the FY 2014 budget is the continued investment that we are able to make in a variety of ways which will benefit the community:

- ◆ Increased investment in improvements to public roads totaling well over \$1 million from the tax levy and State Chapter 90 aid.
- ◆ The Town continues to invest in a variety of Capital Improvements through appropriation on an annual basis for these projects, as well as paying for larger projects through debt service. The total of capital project appropriations plus debt service is a bit more than 8% of the Total budget.
- ◆ Town Meeting has already approved an FY13 funding for the Town's Other Post-Employment Benefits (OPEB) liability. In April, Town Meeting will be asked to transfer additional savings from the FY13 health insurance budget into OPEB;
- ◆ The FY14 proposed budget has set aside another OPEB contribution, unless these funds are needed for FY14 health insurance premiums. By late-February we will know our FY14 premium costs.

While Reading will always have a limited ability to fund all of the programs and needs of the community, the shared sacrifices to date have resulted in a situation where the Town can make these important and needed investments in our services and facilities and in our long term financial stability. As a community, we need to continue to be prudent in our use of public funds that our residents and businesses work so hard to provide. We appreciate the trust placed in the Town and all of its officials and employees, and we expect to continue to earn that trust.

Please do not hesitate to contact us with any questions or comments regarding this budget, or any other aspect of your Town government.

Respectfully submitted,

Peter I. Hechenbleikner
Town Manager

Robert W. LeLacheur, Jr.
Assistant Town Manager and Finance Director

operating budgets ==> 3.60% 3.75% 2.50% 2.50% 2.50% 2.50%													
Town of Reading Budget Summary 3/11/13 9:46 AM		One Yr Current FY - 2013	Changes FY - 2013	One Yr Projected FY - 2014	Changes FY - 2014	One Yr FY15	Changes FY - 2015	One Yr FY16	Changes FY - 2016	One Yr FY17	Changes FY - 2017	One Yr FY18	Changes FY - 2018
Revenues													
Total Property Taxes		54,479,102	3.4%	55,726,660	2.3%	57,605,628	3.4%	59,509,428	3.3%	61,210,824	2.9%	62,954,755	2.8%
Total Other Local Revenues		5,380,000	-0.4%	5,650,000	5.0%	5,815,000	2.9%	5,985,000	2.9%	6,155,000	2.8%	6,350,000	3.2%
Total Intergov't Revenues		12,955,108	-0.1%	13,000,000	0.3%	13,325,000	2.5%	13,658,125	2.5%	13,999,578	2.5%	14,349,568	2.5%
Total Transfers & Available		4,406,704	7.3%	4,798,708	8.9%	3,854,888	-19.7%	3,781,310	-1.9%	3,762,718	-0.5%	3,796,161	0.9%
Revenues before Free Cash		\$ 77,220,914	2.8%	\$ 79,175,368	2.5%	\$ 80,600,516	1.8%	\$ 82,933,864	2.9%	\$ 85,128,120	2.6%	\$ 87,450,483	2.7%
Free Cash		697,733	-19.2%	1,050,000	50.5%	1,000,000	-4.8%	1,000,000	0.0%	1,000,000	0.0%	1,000,000	0.0%
Net Available Revenues		\$ 77,918,646	2.5%	\$ 80,225,368	3.0%	\$ 81,600,516	1.7%	\$ 83,933,864	2.9%	\$ 86,128,120	2.6%	\$ 88,450,483	2.7%
Accommodated Costs													
Benefits		13,329,635	3.7%	13,565,050	1.8%	14,501,650	6.9%	15,409,292	6.3%	16,377,043	6.3%	17,303,446	5.7%
Capital		1,937,700	104.4%	2,098,000	8.3%	1,750,000	-16.6%	1,950,000	11.4%	2,150,000	10.3%	2,350,000	9.3%
Debt		4,539,575	-25.1%	4,368,000	-3.8%	3,763,230	-13.8%	3,544,957	-5.8%	3,435,459	-3.1%	3,318,774	-3.4%
Energy		1,911,168	-4.7%	1,938,945	1.5%	2,016,503	4.0%	2,097,163	4.0%	2,181,049	4.0%	2,268,291	4.0%
Financial		740,000	3.4%	750,000	1.4%	758,750	1.2%	767,719	1.2%	776,912	1.2%	786,335	1.2%
Education - Out of district		3,344,235	-12.9%	3,598,098	7.6%	3,742,022	4.0%	3,891,703	4.0%	4,047,371	4.0%	4,209,266	4.0%
Education - Vocational		325,000	-22.5%	341,250	5.0%	354,900	4.0%	369,096	4.0%	383,860	4.0%	399,214	4.0%
Miscellaneous		2,898,937	3.2%	2,951,738	1.8%	3,034,906	2.8%	3,119,529	2.8%	3,205,642	2.8%	3,268,283	2.0%
Community Priorities		0		0		0		0		0		0	
Annual Accommodated Costs		\$ 29,026,250	-2.1%	\$ 29,611,081	2.0%	\$ 29,921,961	1.0%	\$ 31,149,459	4.1%	\$ 32,557,336	4.5%	\$ 33,903,609	4.1%
Stabilization Fund		0		0	-100.0%	0	-100.0%	0	-100.0%	0	-100.0%	0	-100.0%
Net Accommodated Costs		\$ 29,026,250	-2.1%	\$ 29,611,081	2.0%	\$ 29,921,961	1.0%	\$ 31,149,459	4.1%	\$ 32,557,336	4.5%	\$ 33,903,609	4.1%
Operating Costs													
Municipal Go'vt Operating		14,543,129	3.6%	15,423,120	3.75%	15,840,278	2.5%	16,236,285	2.5%	16,642,192	2.5%	17,058,247	2.5%
adjustments (comm. priority)		322,528		30,810									
adjustments (ent funds overhead)		771,190	2.0%	798,182	3.5%	818,137	2.5%	838,590	2.5%	859,555	2.5%	881,044	2.5%
TOTAL Muni Government		15,636,848	5.7%	16,252,112	3.9%	16,658,414	2.5%	17,074,875	2.5%	17,501,747	2.5%	17,939,290	2.5%
School & Bldgs Operating		32,049,069	3.6%	33,764,332	3.75%	34,796,693	2.5%	35,666,610	2.5%	36,558,275	2.5%	37,472,232	2.5%
adjustments (comm. priority)		494,865		183,661									
TOTAL School & Bldgs		32,543,934	4.5%	33,947,993	4.3%	34,796,693	2.5%	35,666,610	2.5%	36,558,275	2.5%	37,472,232	2.5%
Town Bldgs Operating Target		439,499	3.6%	455,980	3.75%	467,380	2.5%	479,064	2.5%	491,041	2.5%	503,317	2.5%
adjustments (comm. priority)				(45,018)									
TOTAL Town Bldgs		439,499	3.6%	410,962	-6.5%	467,380	13.7%	479,064	2.5%	491,041	2.5%	503,317	2.5%
School, Town, Buildings		\$ 48,620,281	4.9%	\$ 50,611,067	4.1%	\$ 51,922,487	2.6%	\$ 53,220,549	2.5%	\$ 54,551,063	2.5%	\$ 55,914,839	2.5%
Municipal Go'vt Operating		32.16%		32.11%		32.08%		32.08%		32.08%		32.08%	
School & Bldgs Operating		66.93%		67.08%		67.02%		67.02%		67.02%		67.02%	
Town Bldgs Operating Target		0.90%		0.81%		0.90%		0.90%		0.90%		0.90%	
TOTAL EXPENSES (L2+OC4)		\$ 77,646,531	2.4%	\$ 80,222,148	3.3%	\$ 81,844,448	2.0%	\$ 84,370,008	3.1%	\$ 87,108,399	3.2%	\$ 89,818,449	3.1%
				\$ 3,220		\$ (243,932)		\$ (436,144)		\$ (980,278)		\$ (1,367,965)	

Finance Committee FY14 Budget Report

Town of Reading, MA

Overview

Mr. Moderator and Town Meeting members, thank you for this opportunity to highlight the current state of Reading's finances. I must start by acknowledging the many Town and School leaders, as well as volunteers, who produced the budget and the planning behind it. The citizens of Reading are extremely fortunate to have such a talented and committed team. The transparency, open and frank discussions, and numerous public meetings go a long way to illustrate the thoughtful planning and to heighten public trust. Reading should also be proud that this budget was produced, and our challenges met, with a high and effective level of collaboration which serves as an example for other Towns. I, of course, need to acknowledge one contributor, Peter Heckenbleikner. Peter's contributions will take much more time to cover in the coming months, so in this report, I will simply acknowledge that Reading finances are in an exemplary place today because of his talents, integrity and commitment to the employees and citizens of Reading over many years. Every citizen of Reading owes Peter a debt of gratitude.

Financial Status

I am happy to report that, in these challenging times Reading is in a very sound position financially. We continue to have a AA credit rating, our cash position is strong, our debt was refinanced at very low market rates last year, we are well along

in investing in our buildings and infrastructure to bring them up to optimal levels and we are managing tax payer dollars optimally by most measures. Productivity and impressive conservation gains have allowed us to redirect funds to other budget needs. The success of the downtown and growing restaurant tax revenues have offered relief and are contributing to operations. Regionalization and cooperative efforts have been undertaken and appear to be improving services at existing expense levels. New growth in Reading has produced new revenues that can be applied to the operating budget and, on a one time basis, to capital projects. We have budgeted increased funding for road repairs. Reading continues to be aggressive seeking and securing grants both for ongoing programs and for capital projects.

FY14 Budget

In this budget we strive mostly to maintain existing services with only minor increases. Similar to our pension liability which we fund annually, Reading faces a similar significant liability for health insurance for retirees, referred to as OPEB. The objective is to eventually relieve the operating budget of this annual funding burden and to have a fund sufficient to support the retiree's health care entitlements. In this budget we again make a contribution to fund our OPEB liability. The Finance Committee will meet this summer to discuss a more formal policy approach.

Our long term capital plan and funding policy are also proving to be valuable tools to anticipate funding needs and to bring down the likelihood and the added cost of emergency repairs and replacements.

The Reading Schools continually strive for high goals but are always constrained by limited dollars. Their dedication and talents have once again produced remarkable results scoring in the top 10 percentile in achievement and doing it with relatively low per pupil spending.

This budget was balanced with the use of approximately \$1 million in free cash, a practice we have used for the past few years and which rating agencies normally frown upon. However, we balance this out with conservative budgeting and a strong free cash position, currently well above our 5% policy goal. The use of free cash has been an effective mechanism but should be used with caution should the cash position lessen or the budget stresses increase.

The Future

By most measures we are positioned well for challenges on the horizon. If you look forward, many of the gains in productivity and savings will benefit us into the future, but additional savings are less likely. Proposition 2½ limits may become more of a factor in future budgets particularly as inflation returns. Even today with many expenses increasing at rates beyond our control, and well above 2½%, we are faced with making cuts and tough service decisions to bring the budget into balance. In some ways, the 2½% limit is considered a healthy discipline, which forces the government to come back to the voters to request added funds only when priorities

dictate. However, it is more likely, going forward that Reading will feel the effects of the 2½ limitation and will need to make difficult service decisions.

Also on the horizon are the future actions of the US Congress. A great deal of uncertainty remains and, given the magnitude of the Federal challenges, we can anticipate the potential exists for reduced funding to federal programs and to the States, which, in turn, means reduced funding to cities and towns. Our current strong cash balance positions Reading to have options to deal with this eventuality. Reading has other capital projects and enhancements to consider in the coming months and years. The Reading Library renovation, which comes to a vote April 2nd, represents years of work and is a tremendous opportunity to utilize significant State funding to address one of our most pressing building rehabilitation needs. The Killam School is in need of repair and renovation, again with the potential to take advantage of State funds to partially offset the cost of construction. A significant investment in our water distribution system is required to improve water quality. This will be paid for primarily through the water and sewer fees. Acceleration of this effort and the potential to shift part of the cost under the tax base will be discussed in the coming months. In the coming months there will also be discussion about expanding pre-school class offerings. You will be asked to consider funding the operating and additional space needs related to this expansion. Phase II of the Downtown Improvement project remains on the horizon to improve Haven St. These and other investments require careful considerations and if done properly can add to the quality of life in Reading and to the value of our properties.

Conclusion

Reading continues to strike a financially sound balance by taking a long-term view, facing tough decisions early and by being realistic and conservative in our planning. As a result, today, we give ourselves the flexibility to fund and address current and pressing issues. In this budget you will find considerable focus on priorities set by the Town and School, and again on the pressing matter of substance abuse and other programs for students and citizens in need.

Before closing I would like to acknowledge and thank Hal Torman who will be leaving the Finance Committee in June after 9 years of service and contributions to the Town of Reading.

Thank you again for the opportunity to comment.

Reading Finance Committee

David Greenfield, Chair
Barry Berman, Vice Chair
Jeanne Borawski
Mark Dockser
Karen Herrick
Paul McNeice
Jeffrey Perkins
Paula Perry
Hal Torman

FY 2014 Revenue Forecast

Summary – The total FY14 estimated revenues for general government will be \$80.2 million, a 3.0% increase from FY13. However without the use of free cash in either year the increase is more modest, as revenues are projected to increase 2.5% to \$79.2 million. Over the last twenty years, annual increases in revenues have averaged between +3.0% and +4.0%.

Continued conservative fiscal management, which included a 0% change to health insurance premiums in FY13 as a result of competitive bidding, combined with good fortune in snowfall in FY12 combined to build cash reserve balances. This allows a projected use of \$1.05 million of Free Cash in the FY14 operating budget, a long-term practice that should be monitored closely.

The following are the highlights of the estimated revenues for FY14:

Property Taxes – The FY 2014 tax levy includes a 2.5% increase over the combined FY 2013 tax levy plus new growth. We are projecting a strong \$575,000 in new growth taking into consideration historical averages plus new growth from ongoing activity in the community. The new growth figures for the past year came in at \$579,830 so this forecast is a continuation of significant economic development activity that is currently underway.

New Growth (\$ 000s)

2013	2012	2011	2010	2009	2008	2007	2006
579	325	363	553	556	549	843	732

After a discussion with the Board of Assessors in FY12 the abatements and exemptions overlay account was increased to \$600,000 due to increased large-scale commercial activity and has

increased by 2.5% annually, to a \$630,375 figure in FY14. The actual amount may vary from the budgeted amount when the final calculation of the tax rate is made by the Town Accountant. If the overlay account is not used for abatements, it is released in future years and used to support the budget. (See "Operating transfers/Available Funds" below.)

Local Revenues from sources other than property taxes – Historically we have used very conservative estimates for increasing local receipts and noticed that budgets were built relying on the fact there really was more revenue available. Several years ago we transitioned into an approach that would be more realistic by using a long-term average, and the Finance Committee agreed that in the years that this method causes a revenue deficit, the difference would be made up with an appropriation of Free Cash.

In recent years as the economy was sluggish, we toned down long-term averages to allow for possible declines and only encountered one year of minor local revenue deficits. For FY14 we forecast a 4.7% increase, based almost entirely on higher than forecast actual collections in FY13.

MOTOR VEHICLE EXCISE – This revenue source is difficult to forecast, as we have been over and under budget by \$100,000+ in recent years, although the average has been in line. For next year we forecast a 6.6% increase to \$2.825 million as FY13 collections are ahead of projections. Several years ago we would have expected this figure to be well over \$3 million by FY14, but purchases of new cars has slowed during the difficult economic times.

INTEREST – The town earns interest on the cash it is holding until it has to pay the bills for the town. From 2005 through 2008, we held the funds for large construction projects that earned us considerable annual interest, in excess of \$1 million. We did not use the interest on these excess funds in developing the operating budget because we knew it would not be recurring. Those funds for large construction projects were completely spent by FY 2010. In 2007, many of our investment accounts were earning over 5% interest rates. Unfortunately (for the Town as an investor, but happily for the Town as a borrower) interest rates have steeply declined. We are currently earning 0.2% to 0.8% therefore we have again decreased our estimated interest revenues to be only \$125,000 next year.

Intergovernmental Revenue – FY13 state aid came in a surprising \$685,000 above our estimates. Recently the state had to reduce its growth estimate and some of that increase will not occur. We are estimating \$13.0 million for FY14 state aid, which would be about 0.5% higher than what we expected in FY13. Last year when higher state aid came through, we used most of it to decrease our use of free cash in the FY13 budget, and would have similar expectations for FY14 with one exception. If addressing the so-called fiscal cliff in Washington has a great impact on state finances, then we may be forced to revise this estimate down in coming months. The Governor's budget shows about \$120,000 more in state aid for FY14 than we projected, but is based on significant changes to tax policies.

Status of Reserves (000's)

	Balance July 1 2012	Used FY2013	Proposed FY2014	Estimated June 2013 Balance
Free Cash Surplus	6,538	(32)	(1,050)	5,456
Sale of Real Estate	708	(250)	(200)	258
Stabilization Funds				
General	1,545	0	0	1,545
Smart Growth*	369	(59)	(257)	53
Buyback	31	23	0	54
Fincom Reserve	150	(7)	0	143

Operating Transfers/Available Funds – The amount of money available from cemetery sale of lots has remained constant. Sale of real estate funds from the landfill will be available for debt and capital expenses, but are reduced by \$50,000 to \$200,000. This is consistent with the FY2005 plans to use these funds in the Capital Improvements Program over ten or more years. The Reading Ice Arena Authority payment has been reduced because of their capital funding needs. The Board of Assessors released \$475,947 from the overlay surplus last year and we are forecasting \$350,000 will be available this year. Again a high figure of \$1.05 million is being used from Free Cash in order to balance the FY2014 budget.

Five-Year Revenue Forecast FY14-FY18

Town of Reading Revenues - Details 4/1/13 1:36 PM	Approved FY - 2013	One Yr Changes FY - 2013	Projected FY - 2014	One Yr Changes FY - 2014	FY15	One Yr Changes FY - 2015	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018
Property Taxes												
Tax levy (within levy limit)	52,483,622	3.2%	54,350,038	3.6%	56,298,164	3.6%	58,218,118	3.4%	60,186,071	3.4%	61,946,973	2.9%
New Growth	579,830	78.4%	575,000	-0.8%	500,000	-13.0%	500,000	0.0%	250,000	-50.0%	250,000	0.0%
Tax levy (debt exclusion)	2,030,650	-1.4%	1,431,997	-29.5%	1,453,598	1.5%	1,453,598	0.0%	1,453,598	0.0%	1,453,598	0.0%
Abatements and exemptions	(615,000)	2.5%	(630,375)	2.5%	(646,134)	2.5%	(662,288)	2.5%	(678,845)	2.5%	(695,816)	2.5%
Total Property Taxes	54,479,102	3.4%	55,726,660	2.3%	57,605,628	3.4%	59,509,428	3.3%	61,210,824	2.9%	62,954,755	2.8%
Other Local Revenues												
Motor Vehicle Excise	2,650,000	-1.9%	2,825,000	6.6%	2,900,000	2.7%	2,975,000	2.6%	3,050,000	2.5%	3,150,000	3.3%
Meals Tax	300,000	50.0%	350,000	16.7%	375,000	7.1%	400,000	6.7%	425,000	6.3%	450,000	5.9%
Penalties/interest on taxes	160,000	10.3%	175,000	9.4%	180,000	2.9%	185,000	2.8%	190,000	2.7%	200,000	5.3%
Payments in lieu of taxes	325,000	3.2%	325,000	0.0%	335,000	3.1%	345,000	3.0%	355,000	2.9%	360,000	1.4%
Charges for services	1,475,000	0.0%	1,500,000	1.7%	1,550,000	3.3%	1,600,000	3.2%	1,650,000	3.1%	1,700,000	3.0%
Licenses & permits	140,000	-10.3%	140,000	0.0%	140,000	0.0%	145,000	3.6%	150,000	3.4%	155,000	3.3%
Special Assessments		-100.0%										
Fines	110,000	-15.4%	110,000	0.0%	110,000	0.0%	110,000	0.0%	110,000	0.0%	110,000	0.0%
Interest Earnings	120,000	-40.0%	125,000	4.2%	125,000	0.0%	125,000	0.0%	125,000	0.0%	125,000	0.0%
Medicaid Reimbursement	100,000	42.9%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Other												
Total Other Local Revenues	5,380,000	-0.4%	5,650,000	5.0%	5,815,000	2.9%	5,985,000	2.9%	6,155,000	2.8%	6,350,000	3.2%
Intergovernmental Revenue												
State Aid	12,955,108	5.3%	13,000,000	0.3%	13,325,000	2.5%	13,658,125	2.5%	13,999,578	2.5%	14,349,568	2.5%
Federal ARRA/State refund				0.0%		0.0%		0.0%		0.0%		0.0%
MSBA												
Other state aid -Supplemental Aid												
Total Intergov't Revenues	12,955,108	-0.1%	13,000,000	0.3%	13,325,000	2.5%	13,658,125	2.5%	13,999,578	2.5%	14,349,568	2.5%
Operating Transfers and Available Funds												
Cemetery sale of lots	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%
Sale of real estate funds	250,000	-16.7%	200,000	-20.0%	150,000	-25.0%	100,000	-33.3%	50,000	-50.0%		-100.0%
Reading Ice Arena Authority	100,000	0.0%	50,000	-50.0%	100,000	100.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
MSBA payments	215,828	-70.0%	817,305	278.7%								
RMLD earnings distribution	2,200,738	-0.2%	2,301,221	4.6%	2,358,752	2.5%	2,417,720	2.5%	2,478,163	2.5%	2,540,117	2.5%
Enterprise Fund Support	771,190	2.0%	798,182	3.5%	818,137	2.5%	838,590	2.5%	859,555	2.5%	881,044	2.5%
40R Stabilization Fund	368,000	100.0%	257,000	-30.2%	53,000	-79.4%						
Overlay surplus	475,947	100.0%	350,000	-26.5%	350,000	0.0%	300,000	-14.3%	250,000	-16.7%	250,000	0.0%
Total Transfers & Available	4,406,704	7.3%	4,798,708	8.9%	3,854,888	-19.7%	3,781,310	-1.9%	3,762,718	-0.5%	3,796,161	0.9%
OPERATING REVENUES	77,220,914	2.77%	79,175,368	2.53%	80,600,516	1.80%	82,933,864	2.89%	85,128,120	2.65%	87,450,483	2.73%
Free Cash & Savings	697,733	-19.2%	1,050,000		1,000,000		1,000,000		1,000,000		1,000,000	
TOTAL REVENUES	\$ 77,918,646	2.52%	\$ 80,225,368	2.96%	\$ 81,600,516	1.71%	\$ 83,933,864	2.86%	86,128,120	2.61%	88,450,483	2.70%

Regeneration & Free Cash

Regeneration of Free Cash may be simplified into the two components of taking in more revenues than were expected plus spending less than was budgeted. While a certain amount of regeneration is expected every year, it is virtually impossible to predict most of the sources of these variances ahead of time.

Revenues

Each year actual revenues vary from those that are projected 18 months earlier when a forecast is built as a baseline for budgeting. The next table shows the past six years of variance in actual revenues versus what was budgeted ahead of time. As you will see, forecasting revenues is as much art as science.

	Surplus
FY07	\$2,776,565
FY08	1,705,386
FY09	46,069
FY10	(57,613)
FY11	1,126,576
FY12	1,034,985
Average	Meaningless!

Sometimes a revenue budget is forecasted to vary on purpose from what is really expected. For example, when a large capital project is in progress, borrowed funds earn interest until the project is completed. These earnings are known to be one-time

and therefore ignored in revenue projections. Most of the time, however, the forecast is the best guess at what will occur, with a slightly lower and conservative figure used when there is uncertainty.

Revenue Variance

Every year a certain amount of new growth occurs that has historically been more than forecast; in FY09 this figure was an additional \$669,720 but in FY11 this figure declined to \$141,899. In recent years because of several large-scale commercial & residential developments we have increased the forecast above long-term averages, so the excess in new growth has shrunk.

In both FY07 and FY08 over \$1 million in interest income was generated that was not expected to recur, and therefore was not allowed to be spent in the budget process, but instead directed towards building cash reserves.

In FY07 an extra \$650,035 came in as state or federal aid; in FY09 \$594,392 less state and federal aid occurred than was expected followed by \$315,500 less in FY10.

From FY07-FY10 excise taxes collected generally fell short of projections due to the weak economy, then in FY11 (well after the 'cash for clunkers' program) we collected \$486,623 more than was forecast.

Wages & Expenses

Each year the budgets that are voted and then amended at Town Meeting turn some funding back for a variety of reasons. Note that by law while revenues are a best estimate that may come in above or below forecast, expenses are not allowed to be above what is budgeted.

Below is a look at the past three years of budgeted expenses that were under-spent and therefore turned back to cash reserves. Every budget line item is carefully monitored during the year and continuous efficiencies generate savings that are returned to free cash at year-end.

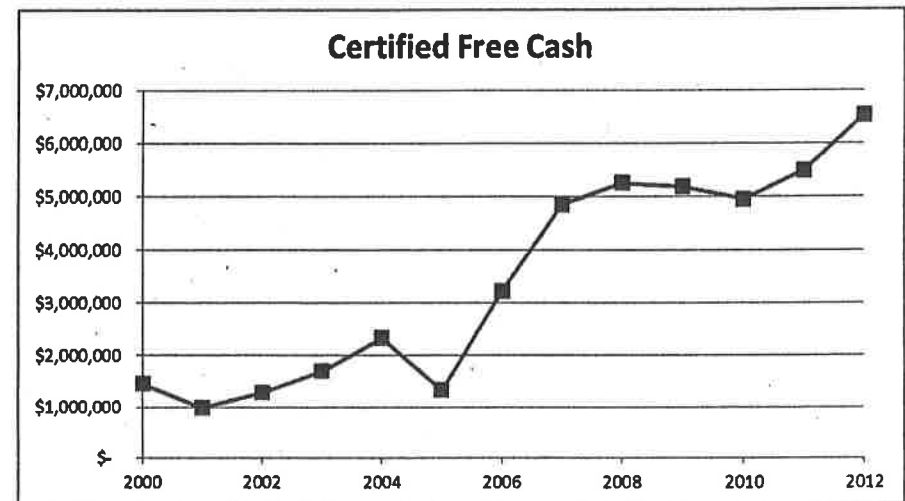
	FY10	FY11	FY12
Genl Govt	\$221,803	\$182,290	\$134,225
Public Safety	117,993	66,062	54,142
DPW & TFac	189,609	246,162	534,225
Other Town	51,007	33,365	51,909
Education*	286,158	77,137	64,565
Benefits	214,982	180,834	156,621
Other	70,561	(21,936)	56,143
TOTAL	\$1,152,113	\$763,914	\$1,051,830

**includes School Department plus Vocational schools*

Summary

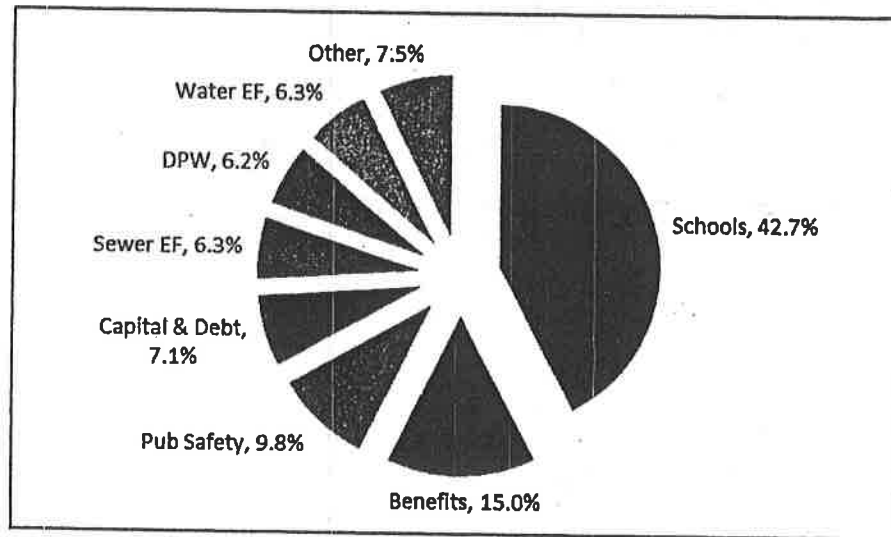
As you can see from the previous discussion there seems to be some level of regeneration that is reliable, even though the source is impossible to accurately predict. Prior to the recent economic slowdown, Town Meeting was often asked to spend a

significant amount on capital at the November Subsequent Town Meeting. This practice has been discontinued because for the past few years the free cash that might go towards significant one-time capital has instead been allocated in advance to the overall budgets at the April Annual Town Meeting.



Extensive financial planning and discipline have built Free Cash balances to healthy levels since the low levels in the early 2000s. In 2006 FINCOM adopted a policy that the balance should always be above 5% (now \$4 million) of the budget. Each year the possibility of mid-year state aid reductions or significant unplanned snow & ice expenses must be able to be absorbed without a sudden change in service levels. The budgets are a careful balance of forecast revenues plus regeneration versus the levels of service desired by the community.

FY14 Spending Scorecard



The total of all proposed FY14 budget expenditures for the Town of Reading General and Enterprise Funds is **\$90.7 million**, a 2.9% increase when compared to FY13.

The FY14 General Fund at \$79.6 million is up 3.1%; it is broadly comprised of Shared Costs up 0.8%, Town departments up 2.9% and the School and Town Facilities departments up 4.4%.

The FY14 Enterprise Funds at \$11.1 million are up 1.7%; it is comprised of Water down 1.1%, Sewer up 4.2% and Storm Water up 1.2%.

The following page lists each line item that Town Meeting will be asked to approve, starting with Line B99 Benefits and ending with line Y99 Storm Water Enterprise Fund. The prior three budgets are included for comparison on this page.

The Budget Sections following this summary page describe in detail each line item. The typical financial reports in this budget present the following information:

Prior FY3 Actuals – final spending from FY10;

Prior FY2 Actuals – final spending from FY11;

Prior FY1 Actuals – final spending from FY12;

CY Actuals – year to date spending in FY13;

CY Revised Budget – the most current FY13 budget;

Projection Level 3 (or 2 for Enterprise Funds) – the FY14 Finance Committee recommended budget;

Pct. Change – the FY14 FINCOM recommended budget compared to the current FY13 budget.

This information gives a good historical perspective on actual spending patterns in these various line items, which along with the written explanations for each area help provide the basis for the FY14 budget requests.

The sections on Capital and Debt are presented in financial detail looking primarily to the future instead of the past, because of the planning nature of these expenditures.

FY14 Spending Scorecard

Line	Category	FY11 Budget revised	FY12 Budget revised	FY13 Budget revised	FY14 FINCOM	% change	FINCOM votes	% Bdgt
B99	Benefits	\$ 11,712,081	\$12,845,486	\$13,329,635	\$13,565,050	1.8%	8-0-1	17.1%
C99	Capital	\$ 1,223,000	\$948,000	\$2,011,000	\$2,098,000	4.3%	8-0-1	2.6%
D99	Debt service	\$ 6,158,003	\$6,063,446	\$4,539,575	\$4,368,000	-3.8%	8-0-1	5.8%
E99	Vocational Education	\$ 327,946	\$419,343	\$325,000	\$341,250	5.0%	8-0-1	0.4%
J92	Finance Committee Reserves	\$ 150,000	\$150,000	\$150,000	\$150,000	0.0%	8-0-1	0.2%
	Total Shared Costs	\$ 19,571,030	\$ 20,426,275	\$ 20,355,210	\$ 20,522,300	0.8%		26.1%
G91	Town Administration wages	\$ 211,646	\$212,611	\$270,279	\$229,480	-15.1%	8-0-1	0.3%
G92	Town Administration expenses	\$ 442,000	\$487,330	\$491,350	\$518,250	5.5%	8-0-1	0.6%
H91	Accounting wages	\$ 155,770	\$156,779	\$159,709	\$158,630	-0.7%	8-0-1	0.2%
H92	Accounting expenses	\$ 1,550	\$1,300	\$1,100	\$2,300	109.1%	8-0-1	0.0%
I91	Finance wages	\$ 1,137,410	\$1,089,226	\$1,055,433	\$1,062,100	0.6%	8-0-1	1.4%
I92	Finance expenses	\$ 506,800	\$458,321	\$618,950	\$610,900	-1.3%	8-0-1	0.8%
K91	Community Services wages	\$ 885,557	\$753,480	\$739,282	\$749,575	1.4%	9-0-0	0.9%
K92	Community Services expenses	\$ 263,485	\$372,999	\$425,550	\$519,700	22.1%	9-0-0	0.5%
L91	Library wages	\$ 966,006	\$987,717	\$1,017,529	\$1,040,442	2.3%	9-0-0	1.3%
L92	Library expenses	\$ 268,817	\$253,813	\$283,000	\$284,000	0.4%	9-0-0	0.4%
M91	Public Works wages	\$ 2,351,314	\$2,291,414	\$2,348,947	\$2,458,304	4.7%	9-0-0	3.0%
M92	Public Works expenses	\$ 739,026	\$836,930	\$803,800	\$837,750	4.2%	9-0-0	1.0%
M93	Public Works Snow & Ice	\$ 525,000	\$565,000	\$600,000	\$625,000	4.2%	9-0-0	0.8%
M94	Public Works Street Lights	\$ 241,500	\$253,575	\$200,000	\$200,000	0.0%	9-0-0	0.3%
M95	Public Works Rubbish	\$ 1,560,770	\$1,472,159	\$1,500,000	\$1,490,000	-0.7%	9-0-0	1.9%
N91	Public Safety wages	\$ 7,543,727	\$7,595,269	\$8,204,302	\$8,477,625	3.3%	9-0-0	10.5%
N92	Public Safety expenses	\$ 353,854	\$366,014	\$371,175	\$381,425	2.8%	9-0-0	0.5%
	Total Municipal Gov't	\$ 18,154,232	\$ 18,153,937	\$ 19,090,406	\$ 19,645,481	2.9%		24.5%
U99	School Department	\$ 36,390,308	\$36,005,307	\$37,053,287	\$38,701,365	4.4%	9-0-0*	47.6%
V99	Town Facilities	\$ 740,693	\$699,877	\$704,166	\$704,633	0.1%	9-0-0	0.9%
	Total School & Facilities	\$ 37,131,001	\$ 36,705,184	\$ 37,757,453	\$ 39,405,998	4.4%		48.5%
	VOTED GENERAL FUND	\$ 74,856,263	\$ 75,285,396	\$ 77,203,069	\$ 79,573,779	3.1%		99.2%
	State Assessments	\$ 552,912	\$ 585,896	\$ 647,755	\$ 644,369	-0.5%		0.8%
	TOTAL	\$ 75,409,175	\$ 75,871,292	\$ 77,850,824	\$ 80,218,148	3.0%		100.0%
W99	Water Enterprise Fund	\$ 5,055,924	\$5,545,343	\$5,067,954	\$5,011,529	-1.1%	9-0-0	46.2%
X99	Sewer Enterprise Fund	\$ 5,214,720	\$5,147,890	\$5,508,348	\$5,741,407	4.2%	9-0-0	50.2%
Y99	Storm Water Enterprise Fund	\$ 347,826	\$376,650	\$388,312	\$392,846	1.2%	9-0-0	3.5%
	TOTAL ENTERPRISE FUNDS	\$10,618,470	\$11,069,883	\$10,964,614	\$11,145,782	1.7%		
	GRAND TOTAL VOTED	\$ 85,474,733	\$ 86,355,279	\$ 88,167,683	\$ 90,719,561	2.9%		
*If the math curriculum (\$250,000) is not funded under Article 6 then FINCOM's recommended School Department budget is \$38,951,366								

Benefits & Miscellaneous Accommodated Costs FY14 Budgets

BUDGETS	FY12	FY13	FY14	Change
Benefits	\$12,845,486	\$13,329,635	\$13,565,050	+1.8%
Capital	\$1,418,500	\$2,011,000	\$2,098,000	+4.3%
Debt	\$6,063,446	\$4,539,575	\$4,368,000	-3.8%
Regional Schools	\$419,343	\$325,000	\$341,250	+5.0%
FINCOM Reserves	\$150,000	\$150,000	\$150,000	0%
TOTAL	\$20,896,775	\$20,355,210	\$20,522,300	+0.8%
State Assessments*	\$581,855	\$647,755	\$644,369	-0.5%

**not voted by Town Meeting – State subtracts from local aid payments*

Benefits

Retirement (\$3,766,550; +3.1%): The Retirement Board voted an increase of +4.5% to the \$3.27 million annual contribution required. The Town's self-insured portion has declined to \$35,000 due to the passing of a self-insured retiree; a \$15,000 expense pays the annual fees associated with seasonal and part-time employees' shift from social security to a 403(b) plan; and \$450,000 is set aside as a buffer for an unknown change in health insurance, and if not needed up to this amount will be contributed to the Other Post-Employment Benefits (OPEB) liability. Thus far a total of \$920,000 has been allocated to fund this liability in the past two years. While this is well below the needed annual contribution of over \$1.7 million, it is important to signal to the Auditors and bond rating agencies that the Town takes the OPEB

liability seriously. A longer term plan to increase this funding will occur as the pension liability becomes fully funded (by 2030), or sooner if it becomes required by law.

Worker Compensation (\$325,000; -4.8%): An estimated decrease is projected as of early January 2013 due to the success of Town safety policies. Further adjustments will be made as needed during the budget process.

Unemployment Compensation (\$100,000; -16.7%): Less of an unemployment liability developed from the budget reductions of FY12, and no significant further staff reductions are planned in FY14.

Health & Life Insurance (\$8,593,500; +1.4%): Late in the spring of 2011 management negotiated several plan design changes with all unions from the Town, School and Light departments, resulting in higher out of pocket expenses for employees and retirees but lower insurance premium costs. This continued a multi-year trend of benefit changes made in an attempt to contain health insurance costs. A portion of the FY12 budget savings was able fund OPEB. Beginning in the fall of 2011 the Town conducted an extensive bid process for health insurance, and the results were very favorable – no change in premiums for FY13. An independent consultant hired to conduct this bid process cited the outstanding results as directly attributable to the excellent management/labor relationship and the prudent financial oversight by the Town.

In FY13 we introduced an 'opt-out' program for employees that obtained coverage from another source, such as a spouse's plan. Premium savings are \$79,681, and after a modest payment to these employees the Town will save \$62,806 in the current fiscal year.

For FY14 we have a renewal rate of +5.5% and are using a lower baseline of actual expenses from the FY13 budget, so the increase in FY14 appears to be only 1.1% for premiums. We are not budgeting for any increase in enrollment, consistent with recent trends. As mentioned, an extra +5% cushion for these costs is budgeted as an OPEB contribution.

Medicare (\$710,000; +5.2%): The annual rate of increase of this line item has slowed due to ongoing demographic shifts in the workforce.

Indemnification (\$70,000; +7.7%): Police & Fire on duty injury related expenses can vary widely in this line item. Each year the budget is increased in order to be conservative.

Capital (\$2,098,000 +4.3%)

A recap of FY12 capital funding shows:

\$948,000 voted by April 2011 Town Meeting
 + \$139,500 voted by November 2011 TM
 + \$331,000 voted by April 2012 TM (from 40R funds)
 \$1,418,500

A recap of FY13 capital funding shows:

\$1,937,700 voted by April 2012 TM (\$367k from 40R)
 + \$ 74,000 voted by November 2012 TM
 + \$ 77,500 voted by January 2013 TM
 \$2,089,200

The target baseline capital spending per FINCOM policy for FY14 is about \$1.9 million (including \$200,000 due to energy savings). This total is noticeably higher than the April 2011 funding above because of a drop in debt service.

The proposed FY14 capital spending is **\$2,098,000** – an amount higher than suggested by FINCOM because of the continued use of additional one-time 40R Smart Growth Stabilization funds.

Following is a summary of the proposed FY14 capital:

Capital Funding Sources:

\$200,000 from the sale of real estate (fund expected to be fully drawn down by FY16 unless replenished by land sales); **\$257,000** from the 40R Smart Growth Stabilization (fund expected to show a small balance after a four-year spending plan is completed in FY15); **\$1,641,000** from the general fund.

Capital Projects:

\$112,000 for Town Facilities: \$50,000 DPW building design; \$15,000 Town Hall office renovation; \$15,000 Fire Station furniture; \$12,000 DPW garage windows and doors; \$10,000 Police station front door replacement; \$10,000 Police station carpeting;

\$130,000 for School Facilities: \$65,000 for carpet/flooring at Joshua Eaton (\$25,000); Birch Meadow (\$20,000) and Coolidge (\$20,000); \$18,000 for Parker cafeteria equipment; \$15,000 for electrical systems at Joshua Eaton; \$12,000 for HVAC exhaust fans at Parker; \$10,000 for stairwell masonry at Parker; \$10,000 for Birch Meadow lockers and cubbies in four areas;

\$105,000 for Finance department technology including \$45,000 for a regional GIS flyover and \$60,000 for large scale network upgrades;

\$211,000 for Public Safety including \$136,000 to replace Firefighter turnout gear (every five years); \$30,000 for Dispatch DVR video technology upgrades; \$25,000 to replace the Animal

Control/Parking Enforcement vehicle; \$20,000 for fire hose replacement;

\$1,540,000 for Public Works:

\$882,000 for roadway and related repairs (an additional \$600,000 of Chapter 90 grant funds is expected to further increase the total FY14 road repair budget): \$712,000 is for road work, \$120,000 is for curb and sidewalk repairs for pedestrian safety and \$50,000 for parking lot repairs;

\$360,000 for equipment replacement: \$140,000 to replace a snow blower and help clear roadway brush; \$115,000 to replace a 2001 dump truck; \$55,000 to replace a Cemetery division 1997 pickup truck; \$50,000 to replace a Highway division 1997 pickup truck; **\$298,000** for recreation improvements: \$129,000 for Washington Park tennis courts; \$124,000 for Washington Park basketball courts and \$45,000 for the Hunt Park playground.

Debt (\$4,368,000; -3.8%)

In FY12 the Town advance refunded some existing school debt, and there were two primary results. First, in FY13 annual debt service was reduced by about \$1 million, an amount that the Town was receiving from the MSBA as reimbursement for school projects. Second, starting next year further significant reductions are seen and these represent outright savings from the refinancing. For example in FY14 those savings are \$499,005, with the bulk of the savings seen in excluded RMHS debt. Past projects being fully repaid in FY13 include the Parker turf field; the Bancroft Avenue tennis courts; a Fire engine; new financial technology systems; and repairs to Birch Meadow schools. One new debt issue is proposed inside the tax levy for FY14 – a \$1.5 million cemetery garage that is still in the design phase.

Several larger projects are being considered as debt exclusions – to be paid outside of the tax levy. These include the Public Library renovation (\$9.8 million town share); the Killam Elementary School renovation (\$3 million town share); the need for additional School Space (unknown cost at this time); Downtown Phase II streetscape project (\$5.35 million with some offset from a possible state grant); and the possibility of taking some past and/or future water enterprise fund debt and shifting it to the tax rate, although not in time for the FY14 budget.

Regional Vocational Schools (\$341,250; +5.0%)

No significant change in enrollment or budgets are expected at either the Northeast Vocational school or Minuteman and tuition plus transportation costs are estimated at +5% for FY14. As more information becomes available these figures could change.

FINCOM Reserves (\$150,000; 0%)

The Finance Committee has an emergency reserve fund for unforeseen expenses. FINCOM has considered increasing this long-standing amount but instead had chosen to replenish it at Town Meetings back up to \$150,000 during a fiscal year.

State Assessments (\$644,369; -0.5% Governor's budget)

Town Meeting does not vote on these charges, they are deducted from any State Aid payments the Town receives. Here are some details of the figures in the proposed Governor's budget:

MBTA (\$528,555 +1.1%) To maintain and operate regional public transportation for services rendered to communities within the Authority. Assessments are apportioned based on weighted

population shares of the MBTA district, using data from the 7/1/04 U.S. census estimates.

Education (\$85,533 -11.0%) Charter School Tuition (\$57,980) is to pay for students that attend a charter school district. Assessments use October 1st enrollment plus expected growth, and are finalized using April 1st data; Essex Agricultural School (\$12,553) one student chose to attend this school instead of one of the vocational schools listed above; School Choice Tuition (\$15,000) to pay for students attending another school district under School Choice. Assessments are based on October 1st enrollments and updated on April 1st; and Special Education Assessments (\$0) to partially reimburse the state for students enrolled in state hospital schools. Assessments are based on full-time equivalency in special education programs from the previous year.

Registry of Motor Vehicles Surcharge (\$14,140 +6.6%) to reimburse the RMV for marking a license or registration for non-renewal due to non-payment of parking violations, excise taxes, and abandoned vehicle costs. Assessments are based on prior year actual expenses.

Metropolitan Area Planning Council (\$7,991 +2.5%) to promote urban planning and to respond to common urban problems of Boston and surrounding communities. Assessments are determined by 2004 population.

Air Pollution Districts (\$8,150 +6.1%) to pay for the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial and institutional facilities. Assessments are determined 50% by 2004 population and 50% by 2004 community assessed values.

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 blalacheur

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 40
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0911	RETIREMENT AND PENSION CONT							
05	EXPENSES							
19115519	519700	RETR ASSMT						
		2,714,032.00	2,878,456.00	3,020,698.54	3,125,885.00	3,125,885.00	3,266,550.00	4.5%
19115519	519710	NONCONTRIB						
		74,379.84	73,728.36	63,550.92	26,952.39	67,500.00	35,000.00	-48.1%
19115519	519720	OBRA FEES						
		9,634.50	10,989.00	13,843.50	14,530.50	15,000.00	15,000.00	.0%
19115519	519750	OPEB CONTR						
		.00	.00	500,000.00	420,000.00	420,000.00	450,000.00	7.1%
19115530	530129	ACTUARIAL						
		.00	.00	13,500.00	.00	25,000.00	.00	-100.0%
	TOTAL EXPENSES							
		2,798,046.34	2,963,173.36	3,611,592.96	3,587,367.89	3,653,385.00	3,766,550.00	3.1%
65	TOTAL RETIREMENT AND PENSION							
		2,798,046.34	2,963,173.36	3,611,592.96	3,587,367.89	3,653,385.00	3,766,550.00	3.1%
0912	WORKERS COMPENSATION							
05	EXPENSES							
19125574	574500	DEDUCT/CLM						
		7,821.00	7,591.92	7,545.10	3,980.82	26,250.00	25,000.00	-4.8%
19125574	574550	INS PREMS						
		238,070.30	247,118.70	275,392.65	266,412.80	315,000.00	300,000.00	-4.8%
	TOTAL EXPENSES							
		245,891.30	254,710.62	282,937.75	270,393.62	341,250.00	325,000.00	-4.8%
	TOTAL WORKERS COMPENSATION							
		245,891.30	254,710.62	282,937.75	270,393.62	341,250.00	325,000.00	-4.8%
0913	UNEMPLOYMENT COMPENSATION							
05	EXPENSES							
19135519	519100	UNEMP TWN						
		35,903.99	50,241.17	15,240.58	21,068.34	37,500.00	30,000.00	-20.0%
19135519	519300	UNEMP SCH						
		80,779.56	45,003.53	40,318.26	35,717.74	80,000.00	67,000.00	-16.3%
19135530	530000	PROF SVCS						
		1,740.00	2,320.00	2,320.00	1,860.00	2,500.00	3,000.00	20.0%
	TOTAL EXPENSES							
		118,423.55	97,564.70	57,878.84	58,646.08	120,000.00	100,000.00	-16.7%
	TOTAL UNEMPLOYMENT COMPENSAT							
		118,423.55	97,564.70	57,878.84	58,646.08	120,000.00	100,000.00	-16.7%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 41
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PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0914	HEALTH INSURANCE							
05	EXPENSES							
19145530	530000 PROF SVCS	.00	.00	40,000.00	.00	40,000.00	40,000.00	.0%
19145574	574000 HEALTH INS	6,745,622.41	7,562,632.22	7,805,056.58	6,521,703.93	8,400,000.00	8,490,000.00	1.1%
19145574	574005 REGL HLTH	.00	.00	4,050.45	5,233.92	.00	25,000.00	.0%
19145574	574050 LIFE INS	32,557.48	29,050.86	25,788.73	26,377.66	35,000.00	37,000.00	5.7%
19145574	574055 REGL LIFE	.00	.00	29.49	35.96	.00	1,500.00	.0%
	TOTAL EXPENSES	6,778,179.89	7,591,683.08	7,874,925.25	6,553,351.47	8,475,000.00	8,593,500.00	1.4%
	TOTAL HEALTH INSURANCE	6,778,179.89	7,591,683.08	7,874,925.25	6,553,351.47	8,475,000.00	8,593,500.00	1.4%
0916	MEDICARE							
05	EXPENSES							
19165519	519000 MEDICARE	531,704.40	556,990.00	588,833.37	434,740.41	675,000.00	700,000.00	3.7%
19165519	519005 REGIONALEE	.00	.00	399.66	977.80	.00	10,000.00	.0%
	TOTAL EXPENSES	531,704.40	556,990.00	589,233.03	435,718.21	675,000.00	710,000.00	5.2%
	TOTAL MEDICARE	531,704.40	556,990.00	589,233.03	435,718.21	675,000.00	710,000.00	5.2%
0917	INDEMNIFICATION 111F							
05	EXPENSES							
19175519	519210 POLC INDEM	22,620.09	11,662.55	15,720.81	4,142.39	32,500.00	35,000.00	7.7%
19175519	519220 FIRE INDEM	26,234.06	30,462.76	24,693.65	59,089.65	32,500.00	35,000.00	7.7%
	TOTAL EXPENSES	48,854.15	42,125.31	40,414.46	63,232.04	65,000.00	70,000.00	7.7%
	TOTAL INDEMNIFICATION 111F	48,854.15	42,125.31	40,414.46	63,232.04	65,000.00	70,000.00	7.7%
	TOTAL EMPLOYEE BENEFITS	10,521,099.63	11,506,247.07	12,456,982.29	10,968,709.31	13,329,635.00	13,565,050.00	1.8%

Town of Reading FY - 2014 Budget

Expenses (Form C)

Employee Benefits

Contributory Retirement - 811

Summary: K1

Classification	Actual Calendar 2010 FY - 2011 \$	Annual Adopted Budget Calendar 2011 FY - 2012 \$	Actual Calendar 2011 FY - 2012 \$	Annual Adopted Budget Calendar 2012 FY - 2013 \$	Recommended Calendar 2013 FY - 2014 \$	One Year Percent Change
Pension Assessment	4,152,402	4,333,138	4,351,753	4,468,419	4,635,308	3.8%
Administrative Expenses:						
Software License/Support	28,725	16,225	15,980	16,785	17,825	5.0%
Actuarial Valuation	18,500	18,500	0	3,000	17,500	483.3%
Office Supplies & Postage	2,837	3,200	3,052	3,200	3,500	9.4%
Bonding Premium	237	0	375	300	237	-21.0%
Travel Reimbursement	881	900	253	1,150	1,700	47.8%
Professional Development	720	800	270	1,050	800	-23.8%
Dues and Membership	400	400	400	400	400	0.0%
Legal Expenses	1,080	2,000	439	2,000	2,000	0.0%
Medical Records	0	0	141	100	150	50.0%
Rent	0	0	0	0	1,000	0.0%
Benefits (MEDIC, Hlth, Life)	0	0	0	0	830	0.0%
Workers' Compensation	0	0	0	0	100	0.0%
Document Storage	0	0	0	0	400	0.0%
Salaries & Wages:	47,122	48,089	47,659	48,030	68,341	35.3%
Totals	4,254,904	4,420,232	4,420,232	4,543,434	4,747,889	4.5%
Source of Funding	%	%	%	%	%	
Water Fund	0.8% 26,724	0.8% 27,927	0.8% 27,927	1.6% 73,128	1.6% 78,417	
Sewer Fund	0.5% 22,273	0.5% 23,275	0.5% 23,275	0.6% 27,234	0.8% 28,480	
Storm Water Mgmt	0.0% 847	0.0% 885	0.0% 885	0.0% 2,210	0.0% 2,308	
Electric Fund	30.1% 1,278,895	30.2% 1,338,238	30.2% 1,338,238	28.4% 1,288,078	28.4% 1,348,038	
Housing Authority	0.6% 22,882	0.6% 23,822	0.6% 23,822	0.8% 28,903	0.8% 28,114	
General Fund (Form A)	2,903,473	3,007,987	3,007,987	3,125,885	3,268,550	4.5%

11-Mar-13

FY14-23 Capital Improvement Plan Summary

	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Summary												
Schools - General	267,000	-	-	75,000	-	-	75,000	-	-	75,000	-	225,000
Buildings - Schools	89,500	130,000	588,000	608,000	407,000	78,000	1,534,000	710,000	26,000	60,000	-	4,141,000
Buildings - Municipal	292,000	112,000	155,000	434,000	422,000	241,000	280,000	-	-	135,000	-	1,779,000
Finance/Technology	-	105,000	60,000	-	-	-	-	75,000	75,000	-	-	315,000
Library	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Public Safety - Fire	36,000	156,000	-	767,500	285,000	90,600	201,000	849,000	339,000	-	-	2,688,100
Public Safety - Police	-	55,000	-	35,000	20,000	-	10,000	-	35,000	400,000	-	555,000
Public Works - Equipment	311,700	360,000	223,300	345,400	391,700	734,500	290,700	379,200	344,600	343,700	-	3,413,100
Public Works - Parks & Cemetery	75,000	348,000	540,000	660,600	642,000	1,085,600	295,000	425,800	1,270,000	553,000	25,000	5,845,000
Public Works - Roads	818,000	832,000	678,000	675,000	725,000	775,000	825,000	875,000	925,000	975,000	1,025,000	8,310,000
TOTAL CAPITAL REQUESTS	1,889,200	2,098,000	2,244,300	3,600,500	2,902,700	3,014,700	3,520,700	3,324,000	3,024,600	2,551,700	1,060,000	27,341,200
FINCOM policy: debt + capital	3,688,427	3,800,000	3,900,000	4,000,000	4,100,000	4,202,500	4,307,563	4,415,252	4,525,633	4,638,774	4,754,743	42,644,464
+ Allowance for energy savings	300,000	200,000	100,000									300,000
- Net Included Debt	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	693,825	14,791,175
FINCOM Target Capital Funding	1,708,662	1,962,073	1,712,905	1,908,641	2,095,439	2,305,724	3,078,519	3,533,377	3,677,039	3,818,655	4,060,918	28,153,289
Original Funding Voted or Proposed	1,569,700	1,841,000	1,700,000	1,900,000	2,100,000	2,300,000	3,050,000	3,500,000	3,650,000	3,800,000	4,050,000	27,891,000
Additional Funding Nov TM	74,000											-
Additional Funding Jan TM	77,500											-
Additional Funding April TM												-
Additional Funding 40R	368,000	257,000	53,000									310,000
TOTAL CAPITAL REQUESTS	1,889,200	2,098,000	2,244,300	3,600,500	2,902,700	3,014,700	3,520,700	3,324,000	3,024,600	2,551,700	1,060,000	27,341,200
Annual Surplus (Deficit)	200,000	-	(491,300)	(1,700,500)	(802,700)	(714,700)	(470,700)	176,000	625,400	1,248,300	2,990,000	
Cumulative Surplus (Deficit)		-	(491,300)	(2,191,800)	(2,994,500)	(3,709,200)	(4,179,900)	(4,003,900)	(3,378,500)	(2,130,200)	859,800	

FY14 Debt Service Schedule

Town of Reading	Approved FY - 2013	Requested FY - 2014	Projected FY - 2015	Projected FY - 2016	Projected FY - 2017	Projected FY - 2018	Projected FY - 2019	Projected FY - 2020	Projected FY - 2021	Projected FY - 2022	Projected FY - 2023	Projected FY - 2024	Projected FY - 2025
3/11/13 11:38 AM	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Fund:	4,539,574	4,368,000	3,763,230	3,544,957	3,435,459	3,318,774	2,650,591	2,300,473	2,251,731	2,205,794	2,057,230	2,036,111	336,188

Principal	3,535,000	3,310,000	2,735,000	2,630,000	2,645,000	2,655,000	2,110,000	1,860,000	1,895,000	1,935,000	1,875,000	1,940,000	330,000
Within Levy Limit	1,870,000	1,585,000	1,795,000	1,675,000	1,665,000	1,635,000	1,040,000	740,000	735,000	735,000	635,000	635,000	330,000
Debt Exclusion	1,665,000	1,725,000	940,000	955,000	980,000	1,020,000	1,070,000	1,120,000	1,160,000	1,200,000	1,240,000	1,305,000	0
Interest	1,004,575	1,058,000	1,028,230	914,957	790,459	663,774	540,591	440,473	356,731	270,794	182,230	96,111	6,188
Within Levy Limit	409,765	452,927	492,095	416,359	339,561	261,776	189,044	141,875	113,594	85,119	56,025	31,381	6,188
Debt Exclusion	594,810	605,073	536,136	498,598	450,898	401,998	351,548	298,598	243,138	185,675	126,205	64,730	0

Total Within Levy Limit:	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	691,025	666,381	336,188
Issued	2,279,765	1,640,427	1,511,595	1,354,859	1,307,061	1,238,276	909,544	881,875	848,594	820,119	691,025	666,381	336,188
Approved not Issued	0	0	0	0	0	0	0	0	0	0	0	0	0
Not approved	0	397,500	775,500	736,500	697,500	658,500	319,500	0	0	0	0	0	0
MSBA share(Coolidge)													
Net Included Debt	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	691,025	666,381	336,188
Refinancing change:	(115,303)	(125,250)	(173,194)	(154,888)	(127,282)	(105,125)	(82,869)	(60,613)	(38,057)	454,500	(2,800)	(1,500)	0

Total Debt Exclusion:	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Issued	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
MSBA share (est.)	215,828	817,305	0	0	0	0	0	0	0	0	0	0	0
Net Excluded Debt	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Refinancing change:	2,006	(499,005)	(498,930)	(467,746)	(435,598)	(404,850)	(366,255)	(327,026)	(283,622)	(240,404)	(197,121)	(143,134)	0

Excluded (outside of Prop 2-1/2) Debt Summary													
Current: RMHS, Wd End & Barrows	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	
	219	162	158	156	153	152	152	152	150	148	146	147	
Est for Library - local \$9.8mil of \$12mil		970,049	970,049	970,049	970,049	970,049	970,049	970,049	970,049	970,049	970,049		
		146	146	146	146	146	146	146	146	146	146		
Estl for Killam - local \$3mil of \$5mil			415,735	415,735	415,735	415,735	415,735	415,735	415,735	415,735	415,735	415,735	
			45	45	45	45	45	45	45	45	45	45	

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 1
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

REGIONAL SCHOOL ASSESSMENTS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0840 REGIONAL SCHOOL ASSESSMENTS							
05 EXPENSES							
18405532 532130 NSVOKE							
	306,776.00	327,946.00	273,170.04	146,768.25	200,000.00	210,000.00	5.0%
18405532 532150 MINUTEMAN							
	24,096.00	26,475.00	110,828.56	65,797.00	125,000.00	131,250.00	5.0%
TOTAL EXPENSES							
	330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%
TOTAL REGIONAL SCHOOL ASSESS							
	330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%
TOTAL REGIONAL SCHOOL ASSESS							
	330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%
GRAND TOTAL							
	330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 1
bgnrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

FINANCE RESERVE FUND

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0132 RESERVE FUND							
05 EXPENSES							
11325578 578900 FINCOM R F	.00	.00	.00	.00	143,000.00	150,000.00	4.9%
TOTAL EXPENSES	.00	.00	.00	.00	143,000.00	150,000.00	4.9%
TOTAL RESERVE FUND	.00	.00	.00	.00	143,000.00	150,000.00	4.9%
TOTAL FINANCE RESERVE FUND	.00	.00	.00	.00	143,000.00	150,000.00	4.9%
GRAND TOTAL	.00	.00	.00	.00	143,000.00	150,000.00	4.9%

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 1
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 STATE ASSESSMENTS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0820	STATE ASSESSMENTS							
05	EXPENSES							
18205563	563100 SCH CH TUI							
			11,344.00	10,000.00	5,000.00	10,000.00	15,000.00	50.0%
18205563	563110 CHARTERSCH							
			60,984.00	71,840.00	17,220.00	73,654.00	57,980.00	-21.3%
18205563	563115 ESSEXAGGI							
			.00	.00	3,119.00	12,475.00	12,553.00	.6%
18205563	563120 RMV NON RE							
			13,980.00	13,260.00	7,070.00	13,260.00	14,140.00	6.6%
18205563	563130 AIR POLLUT							
			7,053.00	7,286.00	3,843.00	7,685.00	8,150.00	6.1%
18205563	563140 MAPC							
			6,950.00	7,154.00	3,898.00	7,796.00	7,991.00	2.5%
18205563	563150 MBTA							
			470,185.00	472,315.00	261,443.00	522,885.00	528,555.00	1.1%
72 18205563	563160 ESSEX TUIT							
			.00	.00	3,119.00	.00	.00	.0%
18205563	563170 SPED ASSMN							
			2,900.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSES							
		576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%
	TOTAL STATE ASSESSMENTS							
		576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%
	TOTAL STATE ASSESSMENTS							
		576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%
	GRAND TOTAL							
		576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%

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Town Government

FY14 Budgets

Recent Budget History

In October 2010 operating budget cuts of 2% were forecast for FY12, despite the use of \$1.5 million from cash reserves. Ultimately a combination of higher revenues and lower accommodated costs lowered the use of reserves to under \$0.9 million and improved the cuts to only 0.5%.

In October 2011 operating budget cuts of 1% were forecast for FY13. When FINCOM voted to again allow up to \$1.5 million to be used from cash reserves, that forecast improved to +2% operating budgets. Again a combination of increased revenues and decreased accommodated costs allowed the use of free cash to drop to \$1.0 million and some FY13 funding increases were possible. These included \$400,000 for substance abuse prevention efforts; \$150,000 for school technology staffing and equipment; and \$600,000 of additional operating budget funding (therefore revised to +3.6% FY13 operating budgets).

FY14 Budget Process

In October 2012, with the use of \$1 million from cash reserves the FY14 operating budgets were forecast to be +2.5%. This reflected a steady improvement in financial conditions over the past few years, although the days of +3.5% to +4.0% budgets

without using free cash seemed distant. In December some modest savings in accommodated costs allowed the operating budgets to further increase to +3.0%. Health insurance premium revised estimates allowed that increase to grow to 3.75% in January 2013, and at a Financial Forum in February the FINCOM voted to allow another \$200,000 of free cash to be used to balance the School Committee budget.

Town departments submitted FY14 budget requests that were about \$280,000 over the original +2.5% forecast. Only one new position was proposed as part of these requests, making the needed reductions closer to \$200,000 from a level service budget. Again this figure showed improvement, as the two previous years had \$300,000 (FY13) and \$600,000 (FY12) reductions to level service needed. As in recent years, Public Safety could not operate at the +2.5% level without cutting personnel and some other departments did not require as much as +2.5% for level services.

A few new priorities arose during the FY14 budget process including a \$75,000 one-time expense in the Community Services budget to have a much-needed comprehensive

overhaul of the Town's zoning bylaws. Other changes are described in each Town department budget section.

FY14 Municipal Government Department Budgets

The table below shows the total budgets for the Town departments for FY14. This includes both the +3.75% operating budgets plus the accommodated costs.

Department	FY13	FY14	Change
Administration	\$761,629	\$747,730	-1.8%
Accounting	\$160,809	\$160,930	+0.1%
Finance	\$1,674,383	\$1,673,000	-0.1%
Community Svcs.	\$1,164,832	\$1,269,275	+9.0%
Library	\$1,300,529	\$1,324,442	+1.8%
Public Safety	\$8,575,477	\$8,859,050	+3.3%
<i>Police</i>	\$4,239,830	\$4,352,472	+2.7%
<i>Dispatch</i>	\$425,940	\$431,726	+1.4%
<i>Fire/EMS</i>	\$3,909,707	\$4,074,852	+4.2%
Public Works	\$5,452,747	\$5,611,054	+2.9%
TOTAL	\$19,090,406	\$19,645,481	+2.9%

Wages

Salary increases for all Town union employees are consistent with existing labor agreements that all expire at the end of FY14. Salary increases for all Town non-union employees include a 2% performance step when earned and a 1% COLA.

During the last few years of economic difficulty, Town non-union wages have not kept up with inflation.

Additionally non-union employees have seen a 20% reduction in the annual sick leave benefit as well as the elimination of future sick leave buybacks. Following is a recent summary of non-union Town salary history:

	FY11	FY12	FY13*	FY14
steps	no	yes	no	yes
COLA	0%	0%	2.0%	1.0%
Maximum	0.0%	2.0%	2.0%	3.0%
CPI*	3.4%	0.9%	4.4%	

*Boston-Brockton-Nashua CPI

*FY13 figures projected based on partial year

Total wage costs for the Municipal Government are up 2.8% for FY14, partly driven by some staffing increases described on the next page. Below is a summary of wage changes for FY14:

Wages	FY13	FY14	Change
Administration	\$270,279	\$229,480	-15.1%
Accounting	\$159,709	\$158,630	-0.7%
Finance	\$1,055,433	\$1,062,100	+0.6%
Community Svcs.	\$739,282	\$749,575	+1.4%
Library	\$1,017,529	\$1,040,442	+2.3%
Public Safety	\$8,204,302	\$8,477,625	+3.3%
<i>Police</i>	\$4,027,180	\$4,138,972	+2.8%
<i>Dispatch</i>	\$398,240	\$404,026	+1.5%
<i>Fire/EMS</i>	\$3,778,882	\$3,934,627	+4.1%
Public Works	\$2,460,947	\$2,573,304	+4.6%
TOTAL	\$13,907,481	\$14,291,156	+2.8%

Employment

Following are the changes to positions in this budget:

- Administration – eliminate Town Manager transition costs;
- Accounting – elimination of 0.1 FTE Assistant Town Accountant;
- Finance – reduction by - 0.5 FTE for shared Appraiser position; restoration of +0.5 FTE clerical position caused by the need to increase coverage of the Assessor's office and an increased workload in Human Resources;
- DPW – addition of part time clerical position to defray some Engineering work caused by infrastructure projects (road paving, water & sewer main repairs);
- DPW – addition of four part-time seasonal employees, two each for the Highway and Parks divisions.

The next table shows employment by Town department. Note that seasonal employees in Public Works are not counted as FTEs.

FTEs	FY09	FY10	FY11	FY12	FY13	FY14
Admin.	2.5	2.4	2.4	2.3	2.3	2.3
Accounting	2.5	2.5	2.5	2.5	2.5	2.4
Finance	18.3	19.6	19.6	19.0	18.5	18.5
Com Svcs	19.2	17.5	16.9	15.0	15.0	15.0
Library	19.7	19.7	19.7	19.7	19.7	19.7
Publ Wks	43.5	43.0	43.0	42.0	42.0	42.5
Publ Safety	101.8	101.8	101.8	101.4	104.5	104.5
TOTAL	207.5	206.5	205.9	201.9	204.5	204.9

Municipal Government – Detailed Budgets

The following detailed budget sections describe each Town Government department.

Town Administration FY14 Budget

Overview

The Town Administration department funds and administers town-wide programs such as property & casualty insurance and legal expenses. For the town government it also oversees most postage expenses and some equipment maintenance. Finally, it contains all expenses for the Board of Selectmen and the Town Manager and staff. The FY14 budget is decreased by 1.8% compared to the previous year, as some one-time costs associated with the Town Manager transition process are eliminated.

	FY13	FY14	Change
Selectmen	\$2,300	\$2,400	+4.3%
Town Mgr.	\$352,329	\$328,330	-6.8%
Legal	\$67,000	\$67,000	0%
P&C Insur.	\$340,000	\$350,000	+2.9%
TOTAL	\$761,629	\$747,730	-1.8%

Staffing (2.3 FTEs; unchanged)

Wage costs (\$229,480; -15.1%)

Salary increases for all Town non-union personnel in the FY14 budget include a performance step (2% when eligible) and a 1% COLA increase. The salary for a new Town Manager is set at \$145,000 in this budget – at the midpoint of a range identified by outside consultants. A small increase to

Overtime is due to the increasing demand for Minutes from night Board/Committee meetings. This budget continues the sharing of an Administrative Assistant with the Community Services department.

Expenses (\$518,250; +5.5%)

The Town has centralized all leasing of multi-function devices into this budget, as standardized equipment became crucial for document storage efforts. The increase in Town Manager expenses is primarily due to these transferred costs from some other Town departments. The Town Manager's discretionary fund was increased for the first time. This fund covers a wide variety of unanticipated municipal government costs during the year.

Property & Casualty Insurance premiums are expected to increase about 5% and recent claims data has suggested a small increase for FY14. No word has been received about an early payment discount, so that is not included in this budget. In addition, the Town typically earns over \$25,000 in premium credits through the "MIIA Rewards" risk management program, designed to minimize losses. These rewards are not guaranteed, so they are not part of the budget as an offset. If earned, they will flow to free cash as unbudgeted revenues

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 1
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 TOWN ADMINISTRATION

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0122	SELECTMEN							
05	EXPENSES							
11225530	530100	ADVERTISING						
		993.66	2,738.08	2,083.07	1,762.23	1,900.00	2,000.00	5.3%
11225542	542000	OFFC SUPPL						
		52.93	207.68	.00	.00	.00	.00	.0%
11225578	578000	OTHER EXPN						
		1,146.82	1,221.49	1,317.26	378.93	400.00	400.00	.0%
	TOTAL EXPENSES	2,193.41	4,167.25	3,400.33	2,141.16	2,300.00	2,400.00	4.3%
	TOTAL SELECTMEN	2,193.41	4,167.25	3,400.33	2,141.16	2,300.00	2,400.00	4.3%
0123	TOWN MANAGER							
03	SALARIES							
11233511	511000	TOWN MGR						
		129,200.49	130,201.24	132,700.03	102,307.67	145,375.00	145,000.00	-.3%
11233511	511002	OFFICE MGR						
		57,079.09	56,948.21	57,817.57	44,240.73	59,260.00	61,055.00	3.0%
11233511	511010	ADMIN ASST						
		.00	.00	.00	10,434.43	.00	13,925.00	.0%
11233511	511011	ADMIN SECR						
		15,686.57	9,294.91	13,309.95	-511.92	13,644.00	.00	-100.0%
11233511	515000	OVERTIME						
		1,918.66	3,529.51	3,349.88	4,150.49	4,000.00	4,500.00	12.5%
11233512	512000	WAGES TEMP						
		5,285.45	4,504.60	4,942.96	4,837.99	5,000.00	5,000.00	.0%
11233517	517017	SICK LEAVE						
		.00	3,580.69	.00	.00	43,000.00	.00	-100.0%
	TOTAL SALARIES	209,170.26	208,059.16	212,120.39	165,459.39	270,279.00	229,480.00	-15.1%
05	EXPENSES							
11235524	524900	EQUIP RPR						
		868.00	828.00	809.95	765.00	850.00	850.00	.0%
11235530	530105	PRINTING						
		3,998.32	1,931.17	2,265.00	915.00	2,300.00	3,000.00	30.4%
11235531	531000	PRDEV TRN						
		656.25	15.00	.00	1,362.00	2,500.00	2,500.00	.0%
11235531	531010	PRDEV DUES						
		6,592.50	6,447.23	6,668.60	6,341.00	6,500.00	7,000.00	7.7%
11235531	531090	PRDEV REG						
		3,029.65	1,454.88	549.00	150.00	1,500.00	2,000.00	33.3%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 2
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
TOWN ADMINISTRATION

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11235542	542125	COPY SUPP 5,421.23	7,274.84	5,717.55	6,282.23	7,000.00	7,000.00	.0%
11235542	542126	COPY LEASE 8,560.10	9,573.47	16,487.33	15,719.80	17,400.00	25,000.00	43.7%
11235542	542127	POSTAGE 19,260.02	30,831.96	36,511.83	22,987.07	34,000.00	36,500.00	7.4%
11235578	578000	OTHER EXPN 6,265.27	7,775.79	11,189.65	8,709.00	10,000.00	15,000.00	50.0%
TOTAL EXPENSES		54,651.34	66,132.34	80,198.91	63,231.10	82,050.00	98,850.00	20.5%
TOTAL TOWN MANAGER		263,821.60	274,191.50	292,319.30	228,690.49	352,329.00	328,330.00	-6.8%
0151	LAW							
05	EXPENSES							
11515530	530110	LEGAL CNSL 37,711.56	38,733.93	42,971.74	30,102.50	55,000.00	52,000.00	-5.5%
11515530	530115	LABOR CNSL 35,120.48	18,001.61	19,594.68	3,138.00	12,000.00	15,000.00	25.0%
11515578	578009	RECORDING 225.00	75.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES		73,057.04	56,810.54	62,566.42	33,240.50	67,000.00	67,000.00	.0%
TOTAL LAW		73,057.04	56,810.54	62,566.42	33,240.50	67,000.00	67,000.00	.0%
0193	PROPERTY INSURANCE							
05	EXPENSES							
11935574	574010	P&C INSUR 262,261.50	275,225.80	309,054.55	323,943.60	315,000.00	325,000.00	3.2%
11935574	574500	DEDUCT/CLM 29,480.48	2,827.57	20,144.36	5,850.12	25,000.00	25,000.00	.0%
TOTAL EXPENSES		291,741.98	278,053.37	329,198.91	329,793.72	340,000.00	350,000.00	2.9%
TOTAL PROPERTY INSURANCE		291,741.98	278,053.37	329,198.91	329,793.72	340,000.00	350,000.00	2.9%
TOTAL TOWN ADMINISTRATION		630,814.03	613,222.66	687,484.96	593,865.87	761,629.00	747,730.00	-1.8%

Accounting FY14 Budget

Overview

The Accounting Department, under the direction of the Town Accountant, is responsible for maintaining financial records. These records facilitate the preparation of financial reports and schedules that provide meaningful, accurate information for comparability and for management's decision making process. The Accounting Department ensures that all financial transactions are in compliance with legal requirements and are properly recorded on a timely basis.

	FY13	FY13	Change
Wages	\$159,709	\$158,630	-0.7%
Expenses	\$1,100	\$2,300	+109.1%
Total	\$160,809	\$160,930	+0.1%

Staffing (2.40 FTEs; -.1 FTE)

Wage costs \$158,630 (-0.7%)

The Accounting Department is made up of the following employees: one full-time Town Accountant; one 30-hour per week (0.8 FTE) Accounts Payable clerk; one 22.5-hour per week (0.60) Administrative Clerk for a total of 2.40 FTE employees. In prior years the Retirement Board Administrator had done 3.75 hours a week of Assistant Accountant work. In FY14, these responsibilities will be transferred to the Administrative Clerk who will receive a stipend for these duties. The wage budget goes down by 0.7% in FY14 due to the savings provided by transition of the Assistant Accountant responsibilities to the Administrative Clerk. In addition, the FY13 budget included some overlap of the Town Accountant position for training purposes that is not needed in FY14. A small amount of Overtime has been included for document scanning or other small projects.

Expenses \$2,300 (+109.1%)

The FY14 budget increases the few expenses found in this department. The largest increase is to provide extra funding for professional development costs for the new Town Accountant. Professional development includes dues and registration that keeps the department up to date on current accounting issues and qualifies for credits to maintain the CPA status. The budget for supplies also increased. About half of the supplies budget is spent on records retention requirements.

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TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 10
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
 ACCOUNTING

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0135 TOWN ACCOUNTANT							
03 SALARIES							
11353511 511001 TOWN ACCT							
97,193.25	96,970.50	102,024.10	74,844.40	100,890.00	99,897.00	-1.0%	
11353511 511006 RET ADMIN							
5,272.07	5,260.10	5,341.10	3,953.81	5,474.00	.00	-100.0%	
11353511 511010 ADMIN ASST							
26,150.34	26,093.88	26,488.80	19,742.08	27,141.00	27,972.00	3.1%	
11353511 511012 CLERK							
26,625.06	26,564.04	25,286.59	18,842.03	25,904.00	28,461.00	9.9%	
11353511 511020 ASST ACCT							
.00	.00	.00	.00	.00	2,000.00	.0%	
11353511 515000 OVERTIME							
.00	.00	.00	.00	300.00	300.00	.0%	
08 TOTAL SALARIES	155,240.72	154,888.52	159,140.59	117,382.32	159,709.00	158,630.00	-.7%
05 EXPENSES							
11355531 531000 PRDEV TRN							
140.00	310.00	874.00	360.00	570.00	1,000.00	75.4%	
11355531 531090 PRDEV REG							
847.50	77.50	.00	35.00	35.00	400.00	1042.9%	
11355531 531091 PRDEV TRVL							
22.50	54.06	49.40	135.60	245.00	500.00	104.1%	
11355542 542000 OFFC SUPPL							
156.30	226.83	259.98	110.40	250.00	400.00	60.0%	
TOTAL EXPENSES	1,166.30	668.39	1,183.38	641.00	1,100.00	2,300.00	109.1%
TOTAL TOWN ACCOUNTANT	156,407.02	155,556.91	160,323.97	118,023.32	160,809.00	160,930.00	.1%
TOTAL ACCOUNTING	156,407.02	155,556.91	160,323.97	118,023.32	160,809.00	160,930.00	.1%

Finance Department FY14 Budget

The Finance Department's FY14 budget is decreased by 0.1% when compared to the previous year:

	FY13	FY14	Change
FINCOM	\$51,400	\$52,400	+1.9%
Assessors	\$142,782	\$139,275	-2.5%
Finance	\$573,681	\$609,125	+6.2%
Human Res.	\$101,809	\$91,300	-10.3%
Technology	\$607,361	\$618,575	+1.8%
Town Clerk	\$111,334	\$114,825	+3.1%
Elections	\$69,016	\$47,500	-31.2%
TOTAL	\$1,674,383	\$1,673,000	-0.1%

Overview

Assessors: Assessment of property is the first step in the process of tax revenue collection for the Town of Reading. The Assessment Division's function is to provide for the fair and equitable assessment of all taxable real and personal property. A three-member elected Board of Assessors sets policy for this division. Starting in mid-FY13 Reading signed an agreement with the Town of Wakefield to share the Chief Appraiser position.

General Finance: Collections is responsible for collecting all taxes and other charges (including ambulance and

water/sewer/storm water bills). They also receive and process all deposits (such as schools and recreation). Treasury is responsible for providing the cash for the operation of all Town, School and Light Department functions on a timely basis. In addition, it conducts all borrowing and investing activities, including those on behalf of the Town's Trust Funds (at the direction of the Trust Fund Commissioners). Payroll for the Town, School and RMLD departments are all processed 'in-house' through this division.

Human resources: This division provides support to the Town (under the direction of the Town Manager); to the Schools (under the direction of the Superintendent); to the Light Department (under the direction of the RMLD General Manager) and to all Retirees.

Technology: The Technology Division provides centralized computer network and telecommunications services as well as distributed internet, audio/video, software, personal computer and mobile device support and geographic information systems (GIS) mapping for the municipal government (Town Hall, the Library, the Pleasant Street Center, Police, Fire/Emergency Management, Public Works, Water, Sewer and Storm Water). This division also coordinates many technology activities with both the School and Light Departments, as well as with other communities due to regionalization agreements in other departments.

Town Clerk: The Town Clerk is guided by Federal, State, and local laws and policies in overseeing Elections, voter registration, the census process, Town Meeting, and local licenses as well as historic and legal documents for the Town. The Town Clerk also oversees all document storage efforts conducted by the Town and School departments.

Staffing (18.5 FTEs; unchanged)**Wage costs \$1,062,100 +0.6%**

There is an increase in general overtime related to document storage project; a decrease in election wages due to less scheduled elections; a shift from wages to expenses for the shared Assessor position; and increased clerical hours.

Wages	FY13	FY14	Change
Assessors	\$59,032	\$51,275	-13.1%
Finance	\$491,181	\$521,125	+6.1%
Human Res.	\$78,809	\$81,300	+3.2%
Technology	\$268,561	\$274,075	+2.1%
Town Clerk	\$110,834	\$114,325	+3.1%
Elections	\$47,016	\$20,000	-57.5%
TOTAL	\$1,055,433	\$1,062,100	+0.6%

In the summer of 2012 the Towns of Reading and Wakefield signed an agreement to share the Appraiser position through the FY14 triennial revaluation. As in other regional arrangements this shifts some costs from wages to expenses. Thus far the agreement has worked well for both communities. This has been especially important during FY13 as Reading has had extensive outsourced property inspections to oversee, as well as a significant software conversion. If this agreement is extended beyond FY14, in general a higher level of outsourced inspections will offset any reduction in staffing hours. Further details are found in the Expense section of this budget.

A 20hr/week clerical position is proposed to be restored to full-time in FY14. This is caused by increasing demands on the

Human Resources function in the areas of benefits and increased state and federal mandates, as well as the need to increase office coverage for the Assessors. Below is a chart showing approximate full-time equivalents within the Finance divisions. Extensive staff sharing makes precise measures impractical:

FTEs	FY11	FY12	FY13	FY14
Administration	1.0	1.0	1.0	1.0
Technology	4.0	4.0	4.0	4.0
Assessor	3.9	3.6	3.6	3.1
Collector	3.6	3.3	2.8	3.1
Treasury	2.2	2.2	2.2	2.2
Town Clerk	2.9	3.0	3.0	3.0
Human Res.	2.0	2.0	2.0	2.2
TOTAL	19.6	19.0	18.5	18.5

In FY14 only one local election is scheduled, and budgeting for this cost is straight forward. However, State and Federal elections have become more difficult to project. For example, the Presidential election this past year was over budget because of increased staffing needs when RMHS remained open, and the year before the state offset grant was lower than expected. In the past this election wage volatility has been absorbed by vacant positions in the department, but after FY14 it is suggested that any State or Federal elections be budgeted through the Accommodated Cost method.

Expenses (\$610,900; -1.3%)

No significant changes are expected to department expenses in FY14.

Expenses	FY13	FY14	Change
FINCOM	\$51,400	\$52,400	+1.9%
Assessors	\$83,750	\$88,000	+5.1%
Finance	\$82,500	\$88,000	+6.7%
Human Res.	\$33,000	\$10,000	-69.7%
Technology	\$338,800	\$344,500	+1.7%
Town Clerk	\$500	\$500	0%
Elections	\$29,000	\$27,500	-5.2%
TOTAL	\$618,950	\$610,900	-1.3%

Assessors: Last year the seasonal appraiser was replaced by a need to hire a consultant every three years to assist with the revaluation process. At that time staff was thought to be caught up on the nine-year requirement to attempt to inspect every dwelling in the town. The Board of Assessors requested spending \$24,000/year over the next three-years (FY12 through FY14) to outsource the bulk of inspections while they converted to a new software system.

After Town Meeting last spring it was learned that there was a significant shortfall in inspections completed and fully documented in order to proceed with the software conversion. An emergency meeting was held in June and the Finance Committee and Board of Selectmen approved \$133,400 of additional funding for two sets of field inspections. The first set of inspections was completed during the Fall 2012 in time for the new software to be implemented and generate tax bills late in December. A second set of inspections will be completed by

April 2013 in time for the new system to be prepared for the FY14 triennial revaluation.

In July a regional agreement with Wakefield brought in a seasoned Massachusetts Appraiser to oversee the field inspections and the software conversion. He has presented a long-term plan for how the Assessing function should be conducted, which is shown below:

	FY13	FY14R	FY15	FY16	FY17R
Revaluation	\$ 24,000	\$ 16,000		\$ 40,000	
Personal Prop	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Appraisal Svcs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Prof Devel	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Publications	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Mileage	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
	\$ 40,250	\$ 32,250	\$ 16,250	\$ 56,250	\$ 16,250

In this FY14 budget the \$40,000 revaluation expense will be funded partly by the previously described \$24,000 allocated in FY13. This will allow work to begin late next spring. The remaining balance of \$16,000 is shown in the FY14 budget. In FY16 this triennial expense is suggested to appear as an Accommodated Cost – one year ahead of the revaluation so work may begin late in that spring. Hopefully this planning approach will remove what had become a pattern in recent years of requesting funds from the Finance Committee mid-year. FY14 professional development expenses are funded at higher levels than requested as the Board of Assessors has specific educational requirements, and in recent years have spent closer to

\$4,000/year. Other Assessors expenses include software and supply costs, both which are centralized in other Finance division budgets. In addition to the chart above, the shared Appraiser position appears as an Administrative Services Assessor expense charge.

Finance: Previous reductions to professional development costs have been restored as new technology requires increased training. Postage costs are increased in line with higher actual expenses. Increased use of electronic communication has seen postage cost reductions in the Town Administration budget, but less so in this department due to few changes in billing.

Human Resources: One-time Town Manager search expenses are not required in the FY14 budget.

Technology: Centralized Town wireless expenses are shown for both FY13 and FY14 budgets. Most software license renewal costs are known and identified as modest increases. Exceptions includes a reduction in the MUNIS budget as plans to add some optional modules have been discarded; and an increase to the License & Permits system in order to allow full field access using tablets or smartphones.

Town Clerk & Elections: not many changes are seen for FY14, as costs specifically associated with the number of elections are seen through the wage budget.

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 11
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0131	FINANCE COMMITTEE							
05	EXPENSES							
11315530	530130 FINL AUDIT	51,000.00	51,000.00	51,000.00	50,000.00	51,000.00	52,000.00	2.0%
11315531	531000 PRDEV TRN	268.00	329.04	268.00	268.00	400.00	400.00	.0%
	TOTAL EXPENSES	51,268.00	51,329.04	51,268.00	50,268.00	51,400.00	52,400.00	1.9%
	TOTAL FINANCE COMMITTEE	51,268.00	51,329.04	51,268.00	50,268.00	51,400.00	52,400.00	1.9%
0141	BOARD OF ASSESSORS							
03	SALARIES							
11413511	511003 APPRAISER	67,032.78	80,774.07	78,386.21	8,428.57	9,311.00	.00	-100.0%
11413511	511008 ASST APPR	48,448.70	48,338.79	37,350.00	32,343.09	49,721.00	51,275.00	3.1%
11413511	511147 ASSOC APPR	22,504.52	16,978.88	.00	.00	.00	.00	.0%
11413511	515000 OVERTIME	4,922.52	1,932.24	.00	.00	.00	.00	.0%
	TOTAL SALARIES	142,908.52	148,023.98	115,736.21	40,771.66	59,032.00	51,275.00	-13.1%
05	EXPENSES							
11415524	524900 SW LICENSE	1,800.00	1,948.49	1,900.00	.00	.00	.00	.0%
11415530	530000 INSP-PPROP	.00	.00	.00	.00	24,000.00	6,500.00	-72.9%
11415530	530100 ADVRTSNG	.00	.00	143.85	.00	.00	.00	.0%
11415530	530190 INSP-REVAL	.00	4,968.16	7,500.00	.00	.00	16,000.00	.0%
11415530	530191 APPRSL SVC	.00	.00	.00	.00	5,000.00	5,000.00	.0%
11415530	530512 ADMIN SVCS	.00	.00	.00	25,565.54	50,000.00	55,000.00	10.0%
11415531	531000 PRDEV TRN	.00	638.18	2,142.92	210.00	500.00	1,000.00	100.0%
11415531	531010 PRDEV DUES	.00	823.00	730.00	410.00	750.00	750.00	.0%
11415531	531050 PRDEV PUBS	1,472.21	1,341.48	1,377.80	1,147.10	2,250.00	2,000.00	-11.1%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 12
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11415531 531091 PRDEV TRVL	.00	1,201.14	847.00	205.38	250.00	500.00	100.0%
11415542 542000 OFFC SUPPL	557.93	152.96	212.26	240.00	.00	.00	.0%
11415571 571000 MILEAGE	1,167.26	470.97	1,301.89	253.77	1,000.00	1,250.00	25.0%
11415578 578000 OTHER EXPN	185.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES	5,182.40	11,544.38	16,155.72	28,031.79	83,750.00	88,000.00	5.1%
TOTAL BOARD OF ASSESSORS	148,090.92	159,568.36	131,891.93	68,803.45	142,782.00	139,275.00	-2.5%

0145 FINANCE

03 SALARIES

11453511 511001 ATM/FINDIR	95,288.75	95,070.35	96,525.00	71,948.29	98,834.00	101,925.00	3.1%
11453511 511005 TREAS/COLL	75,693.03	75,519.53	76,674.00	57,156.81	78,515.00	80,975.00	3.1%
11453511 511007 ASST TR/CO	100,196.69	100,516.39	102,063.26	76,080.84	104,511.00	107,775.00	3.1%
11453511 511010 ADMIN ASST	40,602.27	28,057.72	39,594.77	29,842.38	40,951.00	42,225.00	3.1%
11453511 511011 ADMIN SECR	38,072.42	37,985.11	38,571.00	28,756.50	39,502.00	40,725.00	3.1%
11453511 511012 CLERK	141,859.79	140,807.01	101,602.49	89,636.92	122,868.00	141,500.00	15.2%
11453511 515000 OVERTIME	1,113.15	1,803.74	5,924.52	1,070.24	6,000.00	6,000.00	.0%
11453517 517017 SCK LV BBK	.00	410.20	.00	.00	.00	.00	.0%
TOTAL SALARIES	492,826.10	480,170.05	460,955.04	354,491.98	491,181.00	521,125.00	6.1%

05 EXPENSES

11455530 530105 PRINTING	10,990.14	15,427.64	7,985.10	7,549.38	17,000.00	15,000.00	-11.8%
11455530 530110 TAX TITLE	14,722.05	10,610.83	9,092.60	675.00	14,000.00	15,000.00	7.1%
11455530 530111 BANK SVCS	16,760.25	11,312.24	11,816.45	7,537.26	12,000.00	12,000.00	.0%
11455531 531000 PRDEV TRN	2,136.44	1,355.89	3,782.94	1,246.23	1,500.00	3,000.00	100.0%
11455531 531010 PRDEV DUES	1,536.95	930.00	896.90	1,357.60	1,000.00	1,000.00	.0%
11455531 531091 PRDEV TRVL							

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 13
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11455540 540000	1,383.36	1,895.36	1,062.12	1,921.08	1,000.00	1,000.00	.0%
	SUPP/EQUIP						
11455542 542000	279.10	772.78	1,888.54	2,510.45	.00	.00	.0%
	OFFC SUPPL						
11455542 542127	6,002.76	6,456.44	3,965.46	4,675.81	8,000.00	8,000.00	.0%
	POSTAGE						
	34,032.41	33,259.89	29,210.18	27,024.73	28,000.00	33,000.00	17.9%
TOTAL EXPENSES							
	87,843.46	82,021.07	69,700.29	54,497.54	82,500.00	88,000.00	6.7%
TOTAL FINANCE							
	580,669.56	562,191.12	530,655.33	408,989.52	573,681.00	609,125.00	6.2%

0152 HUMAN RESOURCES

03 SALARIES

11523511 511003	HR ADMIN						
	75,967.90	75,793.76	76,966.55	57,370.50	78,809.00	81,300.00	3.2%
TOTAL SALARIES							
	75,967.90	75,793.76	76,966.55	57,370.50	78,809.00	81,300.00	3.2%

05 EXPENSES

11525530 530000	PROF SVCS						
	.00	.00	.00	15,800.00	25,000.00	.00	-100.0%
11525530 530100	ADVERTISING						
	198.18	3,462.24	6,722.51	951.73	2,000.00	3,000.00	50.0%
11525530 530140	MEDCL SVCS						
	6,845.50	7,380.00	7,066.00	5,728.00	6,000.00	7,000.00	16.7%
11525531 531090	PRDEV REG						
	1,800.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES							
	8,843.68	10,842.24	13,788.51	22,479.73	33,000.00	10,000.00	-69.7%
TOTAL HUMAN RESOURCES							
	84,811.58	86,636.00	90,755.06	79,850.23	111,809.00	91,300.00	-18.3%

0155 TECHNOLOGY

03 SALARIES

11553511 511003	DB ADMIN						
	80,326.95	80,142.90	.00	.00	.00	.00	.0%
11553511 511004	NETW ADMIN						
	78,756.07	78,575.55	82,992.00	61,873.50	84,995.00	87,650.00	3.1%
11553511 511148	TECHNICIAN						
	51,429.98	51,580.53	91,160.98	77,413.85	106,175.00	109,500.00	3.1%
11553511 511149	GIS COORD						
	61,339.74	61,199.16	63,375.05	47,238.78	64,891.00	66,925.00	3.1%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 14
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11553511	515000	OVERTIME .00	.00	4,437.06	6,832.32	12,500.00	10,000.00	-20.0%
11553517	517017	SICK LEAVE .00	7,670.63	.00	.00	.00	.00	.0%
TOTAL SALARIES		271,852.74	279,168.77	241,965.09	193,358.45	268,561.00	274,075.00	2.1%
05	EXPENSES							
11555521	521390	TELEPHONE 35,999.32	38,632.40	39,535.57	42,242.37	42,000.00	42,000.00	.0%
11555521	521392	WIRELESS .00	.00	.00	9,831.34	32,600.00	32,500.00	-.3%
11555524	524000	MAINT/REPR 6,755.62	8,825.50	3,044.46	7,568.84	7,000.00	7,000.00	.0%
11555530	530000	PROF SVCS 11,224.12	400.00	-3,610.00	.00	2,500.00	2,500.00	.0%
11555530	530121	INTERNET 125.00	493.19	.00	.00	1,500.00	1,500.00	.0%
11555536	536000	LIC SFTWR 11,052.79	43,855.89	7,924.75	5,528.88	7,000.00	7,000.00	.0%
11555536	536100	LIC ADMINS 13,720.00	1,800.00	1,800.00	1,800.00	1,900.00	2,000.00	5.3%
11555536	536110	LIC MUNIS 52,953.00	57,421.15	58,699.71	68,401.23	78,750.00	75,000.00	-4.8%
11555536	536115	LIC PUBSAF .00	.00	.00	15,753.75	21,500.00	22,000.00	2.3%
11555536	536120	LIC ASSESS .00	.00	.00	.00	7,500.00	8,000.00	6.7%
11555536	536123	LIC GIS 8,900.00	8,373.62	8,377.96	5,750.00	12,750.00	13,500.00	5.9%
11555536	536130	LIC MSFT 2,174.00	2,511.32	.00	1,116.40	.00	.00	.0%
11555536	536132	LIC WEB 4,230.00	4,400.00	6,150.00	1,625.00	7,000.00	5,000.00	-28.6%
11555536	536135	LIC DOC ST 13,611.00	13,589.00	13,611.00	13,611.00	14,700.00	15,000.00	2.0%
11555536	536137	LIC COMMUN .00	12,200.00	9,900.00	9,900.00	12,600.00	14,000.00	11.1%
11555536	536138	LIC PERMIT .00	.00	1,083.00	19,439.00	22,100.00	27,000.00	22.2%
11555536	536139	LIC CEMSYS .00	1,260.00	1,440.00	1,440.00	1,400.00	1,500.00	7.1%
11555542	542000	OFFC SUPPL 938.06	.00	440.76	.00	.00	.00	.0%
11555542	542115	TONER CART 9,670.13	13,075.82	11,686.34	12,000.00	13,000.00	13,000.00	.0%
11555542	542303	PAPER 1,465.14	.00	.00	.00	.00	.00	.0%
11555555	555000	PRTS&SUPPL						

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 15
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11555555 555100	28,715.70 PC HRDWR	14,261.92	15,944.14	17,721.77	15,000.00	15,000.00	.0%
11555555 555110	22,213.68 NET HRDWR	23,786.44	44,275.13	25,496.47	25,000.00	25,000.00	.0%
11555555 555125	5,622.10 GIS SUPPL	2,933.04	5,437.90	.00	12,000.00	15,000.00	25.0%
11555555 555130	1,500.00 PC SFTWR	3,895.00	750.00	.00	1,000.00	1,000.00	.0%
	6,802.00	.00	.00	722.22	.00	.00	.0%
TOTAL EXPENSES							
TOTAL TECHNOLOGY	237,671.66	251,714.29	226,490.72	259,948.27	338,800.00	344,500.00	1.7%
	509,524.40	530,883.06	468,455.81	453,306.72	607,361.00	618,575.00	1.8%
0161 TOWN CLERK							
03 SALARIES							
11613511 511003	TOWN CLERK						
11613511 511120	56,249.54 ASST TN CL	62,725.74	63,063.00	47,238.79	64,891.00	66,925.00	3.1%
	46,503.18	44,195.04	44,869.59	33,444.82	45,943.00	47,400.00	3.2%
TOTAL SALARIES							
	102,752.72	106,920.78	107,932.59	80,683.61	110,834.00	114,325.00	3.1%
05 EXPENSES							
11615530 530000	PROF SVCS						
	870.00	33.00	1,002.06	164.00	500.00	500.00	.0%
TOTAL EXPENSES							
	870.00	33.00	1,002.06	164.00	500.00	500.00	.0%
TOTAL TOWN CLERK							
	103,622.72	106,953.78	108,934.65	80,847.61	111,334.00	114,825.00	3.1%
0162 ELECTIONS & REGISTRATION							
03 SALARIES							
11623511 511150	REGISTRAR						
11623511 511153	1,404.06 ELEC WRK	1,530.18	1,530.18	1,153.91	1,800.00	2,000.00	11.1%
11623511 511155	21,105.95 TM. MONITOR	37,432.74	16,341.21	36,359.38	52,000.00	16,000.00	-69.2%
11623511 596120	.00 ST GR SUPP	.00	1,152.78	332.87	1,500.00	2,000.00	33.3%
	.00	-10,592.00	-4,142.00	-8,284.00	-8,284.00	.00	-100.0%
TOTAL SALARIES							

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 16
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 FINANCE

	PRIOR FY3 ACTUALS 22,510.01	PRIOR FY2 ACTUALS 28,370.92	LAST FY1 ACTUALS 14,882.17	CY ACTUALS 29,562.16	CY REV BUDGET 47,016.00	PROJECTION LEVEL 3 20,000.00	PCT CHANGE -57.5%
05 EXPENSES							
11625530 530100 ADVERTISING	4,615.84	5,176.72	4,303.77	2,426.19	3,500.00	3,000.00	-14.3%
11625530 530105 PRINTING	2,252.00	5,143.35	940.00	1,130.01	4,000.00	3,000.00	-25.0%
11625530 530151 CENSUS	4,779.37	5,553.84	7,120.97	2,513.20	5,000.00	6,000.00	20.0%
11625530 530152 BALLOT PRG	9,962.42	6,104.76	10,626.10	3,005.15	10,000.00	10,000.00	.0%
11625530 530153 PROF/TECH	217.00	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	.0%
11625540 540000 SUPP/EQUIP	5,765.28	781.51	3,519.81	840.47	3,000.00	2,500.00	-16.7%
11625549 549307 MEALS/FOOD	.00	2,369.65	1,440.07	3,515.18	2,500.00	2,000.00	-20.0%
06 TOTAL EXPENSES	27,591.91	26,929.83	29,750.72	15,230.20	29,000.00	27,500.00	-5.2%
TOTAL ELECTIONS & REGISTRATI	50,101.92	55,300.75	44,632.89	44,792.36	76,016.00	47,500.00	-37.5%
TOTAL FINANCE	1,528,089.10	1,552,862.11	1,426,593.67	1,186,857.89	1,674,383.00	1,673,000.00	-.1%

Community Services FY14 Budget

Overview

The Community Services Department is comprised of six divisions: Conservation; Planning; Inspections; Health; Elder/Human Services and Veterans Services.

In FY14 the department budget has an overall 9.0% increase. The largest component of that increase is a one-time zoning bylaw expense (described below); without that expense the budget increase is 2.5%

Total	FY13	FY14	Change
CS Administration	\$259,821	\$346,825	+33.5%
Conservation	\$29,543	\$32,850	+11.2%
Planning	\$60,066	\$61,700	+2.7%
Inspections	\$133,301	\$127,100	-4.7%
Health	\$222,004	\$232,300	+4.6%
Elder Services	\$165,989	\$173,200	+4.3%
Veterans	\$293,108	\$294,300	+0.4%
Historical	\$1,000	\$1,000	0%
TOTAL	\$1,164,832	\$1,269,275	+9.0%

Staffing (15.1 FTEs; +0.1 FTE)

Wage costs (\$749,575; +1.4%)

The FY14 budget proposes two changes in staffing: first is a tentative agreement for Reading to join a Veteran's Services District with Melrose, Saugus and Wakefield. The hours for the Reading Veteran's Services Officer are unchanged, but there are

additional expenses paid to the district for additional shared staffing. Also, a slight increase from 23 to 26/week is proposed for the Conservation Administrator. These changes continue the restructuring begun a few years ago which have resulted in a regional agreement to share Public Health staff with Melrose and Wakefield, and reductions in staffing for Elder/Human Services and Planning/Inspections.

Wages	FY13	FY14	Change	FTEs
CS Administration	\$242,921	\$254,925	+4.9%	4.7
Conservation	\$29,543	\$32,850	+11.2%	0.6
Planning	\$60,066	\$61,700	+2.7%	0.5
Inspections	\$133,301	\$127,100	-4.7%	2.0
Health	\$86,854	\$88,850	+2.3%	2.5
Elder Services	\$154,989	\$161,950	+4.5%	3.8
Veterans	\$31,608	\$22,200	-29.8%	0.5
Historical	\$0	\$0		
TOTAL	\$739,282	\$749,575	+1.4%	15.1

Overtime is increased to \$13,000 from \$8,500 in order to make progress on the backlog of scanning for the document storage system. A portion of the increase to the Conservation Administrator's hours is offset by the Wetlands Revolving fund, and a portion of the Alternate Building Inspector's hours are now offset by the Permits Revolving fund. In each case increased

activity has brought in funds and caused the increase in staffing needed. The Administrative Assistant position continues to be shared with the Town Administration department.

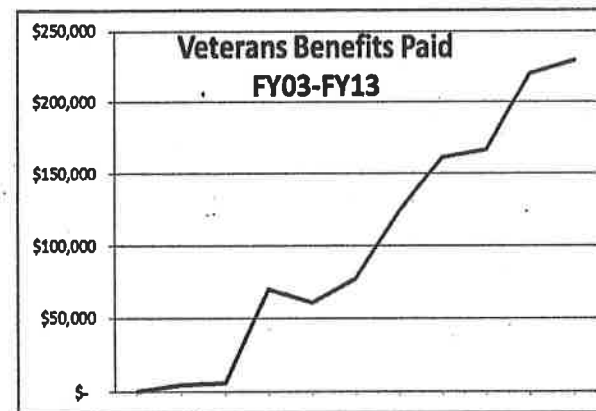
Expenses (\$519,700; +22.1%)

There is \$75,000 in the FY14 budget for a comprehensive review of the Zoning bylaws. This one-time expense has been sought for the past three years, and should simplify the rules and regulations facing the public and administered by staff. Remaining expenses are increased by 4.5%. There is a small increase in outsourced mosquito control costs in the health division, and note that both Health and Veterans each include compensation paid to other communities under Regional arrangements for staff coverage.

Expenses	FY13	FY14	Change
CS Administration	\$16,900	\$91,900	+443.8%
Conservation	\$0	\$0	+0%
Planning	\$0	\$0	+0%
Inspections	\$0	\$0	+0%
Health	\$135,150	\$143,450	+6.1%
Elder Services	\$11,000	\$11,250	+2.3%
Veterans	\$261,500	\$272,100	+0.2%
Historical	\$1,000	\$1,000	0%
TOTAL	\$425,550	\$519,700	+22.1%

No change in the \$250,000 level of Veteran's benefit expenses are expected as a result of the new Veteran's District mentioned above. However the new Veterans District will offer more office hours and joint community events.

Reading's demand for Veteran's Services has increased significantly over the past several years and is currently running at about \$230,000/year. The state repays 75% of these costs in the following fiscal year through state aid payments. Below is a chart that demonstrates the increase in Veteran's payments over the past several years:



FY13 is projected at \$230,000

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 TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 3
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 COMMUNITY SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0126	COMMUNITY SVC ADMINISTRATION							
03	SALARIES							
11263511	511001 TOWN PLANR							
	87,452.21		99,403.45	100,425.00	74,855.32	102,906.00	106,050.00	3.1%
11263511	511010 ADMIN ASST							
	41,201.94		40,982.28	28,783.72	21,085.49	28,985.00	30,000.00	3.5%
11263511	511012 CLERK							
	67,872.58		67,702.45	101,873.24	75,971.62	105,648.00	108,875.00	3.1%
11263511	515000 OVERTIME							
	3,157.82		4,546.14	4,394.93	4,600.05	5,382.34	10,000.00	85.8%
	TOTAL SALARIES							
		199,684.55	212,634.32	235,476.89	176,512.48	242,921.34	254,925.00	4.9%
05	EXPENSES							
11265521	521309 WTR/SWR/SW							
	60.92		66.04	68.42	51.36	100.00	100.00	.0%
11265521	521392 WIRELESS							
	688.65		518.41	412.71	57.32	.00	.00	.0%
11265530	530000 PROSERVICE							
	.00		.00	900.00	.00	.00	75,000.00	.0%
11265530	530100 ADVERTISING							
	758.11		648.74	1,222.17	226.80	1,500.00	1,500.00	.0%
11265531	531000 PRDEV TRN							
	894.18		442.25	167.42	.00	5,000.00	5,000.00	.0%
11265531	531901 PRDEV HLTH							
	761.00		423.00	1,031.00	817.33	.00	.00	.0%
11265531	531902 PRDEV E/H							
	.00		.00	281.00	.00	.00	.00	.0%
11265531	531903 PRDEV INSP							
	887.88		817.95	625.00	365.00	.00	.00	.0%
11265531	531904 PRDEV VET							
	203.03		35.00	155.00	155.00	.00	.00	.0%
11265531	531905 PRDEV CONS							
	1,605.00		628.00	645.00	673.00	.00	.00	.0%
11265531	531906 PRDEV PLAN							
	1,392.86		1,170.00	1,225.00	870.00	.00	.00	.0%
11265540	540000 EQUIPSUPPL							
	.00		.00	.00	6.00	.00	.00	.0%
11265542	542000 OFFC SUPPL							
	1,675.96		2,267.07	3,464.77	1,566.14	6,500.00	6,500.00	.0%
11265542	542901 OFCSP HLTH							
	688.15		564.73	265.40	290.82	.00	.00	.0%
11265542	542902 OFCSP E/H							
	1,219.01		1,112.24	807.74	959.46	.00	.00	.0%
11265542	542903 OFCSP INSP							
	751.30		722.53	703.89	655.53	.00	.00	.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 4
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11265542 542904	OFCSP VET 182.96	20.96	.00	142.08	.00	.00	.0%
11265542 542905	OFCSP CONS 173.69	17.84	52.99	264.66	.00	.00	.0%
11265542 542906	OFCSP PLAN 570.17	698.74	372.29	1,023.19	.00	.00	.0%
11265542 542907	OFCSP TMGR 666.65	183.97	458.96	315.74	.00	.00	.0%
11265571 571000	MILEAGE 5,341.46	3,502.06	4,111.41	3,269.69	3,800.00	3,800.00	.0%
TOTAL EXPENSES	18,520.98	13,839.53	16,970.17	11,709.12	16,900.00	91,900.00	443.8%
TOTAL COMMUNITY SVC ADMINIST	218,205.53	226,473.85	252,447.06	188,221.60	259,821.34	346,825.00	33.5%

0171 CONSERVATION DIVISION

03 SALARIES

11713511 511003	CONS ADMIN 59,395.96	59,259.80	25,272.06	22,657.05	31,543.00	36,850.00	16.8%
11713511 596130	RVFND SUPP -6,000.00	-6,000.00	.00	-2,000.00	-2,000.00	-4,000.00	100.0%
11713517 517017	SICK LEAVE .00	3,297.25	.00	.00	.00	.00	.0%
TOTAL SALARIES	53,395.96	56,557.05	25,272.06	20,657.05	29,543.00	32,850.00	11.2%

05 EXPENSES

11715524 524302	MATTERACBN 1,878.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES	1,878.00	.00	.00	.00	.00	.00	.0%
TOTAL CONSERVATION DIVISION	55,273.96	56,557.05	25,272.06	20,657.05	29,543.00	32,850.00	11.2%

0175 PLANNING

03 SALARIES

11753511 511045	STAFF PLNR 53,013.97	51,375.00	52,047.77	41,553.14	56,948.00	58,700.00	3.1%
11753511 515000	OVERTIME .00	.00	1,896.89	2,451.89	3,117.66	3,000.00	-3.8%
11753511 596130	RVFND SUPP -50,523.00	.00	.00	.00	.00	.00	.0%
11753517 517017	SICK LEAVE						

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 5
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
	.00	.00	1,054.52	.00	.00	.00	.0%
TOTAL SALARIES	2,490.97	51,375.00	54,999.18	44,005.03	60,065.66	61,700.00	2.7%
TOTAL PLANNING	2,490.97	51,375.00	54,999.18	44,005.03	60,065.66	61,700.00	2.7%
0240 INSPECTIONS DIVISION							
03 SALARIES							
12403511 511070 PRMT COORD	48,125.44	48,015.17	.00	.00	.00	.00	.0%
12403511 511216 BLDG INSP	74,220.31	74,050.20	75,172.59	56,031.00	77,028.00	79,400.00	3.1%
12403511 511217 WIRE INSP	26,504.63	23,713.30	17,486.08	13,939.74	21,134.00	21,800.00	3.2%
12403511 511218 PLUMB INSP	26,504.63	23,810.55	18,775.04	13,889.48	21,134.00	21,400.00	1.3%
56 12403511 511219 ALT INSP	4,365.40	2,154.92	10,452.99	10,023.98	14,005.00	14,500.00	3.5%
12403511 515000 OVERTIME	1,746.37	.00	.00	.00	.00	.00	.0%
12403511 596130 RVFND SUPP	-47,978.00	.00	.00	.00	.00	-10,000.00	.0%
12403517 517017 SICK LEAVE	.00	14,341.94	.00	.00	.00	.00	.0%
TOTAL SALARIES	133,488.78	186,086.08	121,886.70	93,884.20	133,301.00	127,100.00	-4.7%
TOTAL INSPECTIONS DIVISION	133,488.78	186,086.08	121,886.70	93,884.20	133,301.00	127,100.00	-4.7%
0511 HEALTH							
03 SALARIES							
15113511 511003 HEALTH ADM	70,195.23	62,995.33	10,402.88	.00	.00	.00	.0%
15113511 511561 PH NURSE	49,072.53	46,477.71	47,119.20	35,181.32	48,223.00	49,450.00	2.5%
15113511 511564 HLTH INSP	59,927.06	58,811.91	51,008.37	29,294.20	40,731.00	41,500.00	1.9%
15113511 515000 OVERTIME	20.47	40.94	.00	177.50	.00	.00	.0%
15113511 596130 RVFND SUPP	-2,100.00	-2,100.00	-2,100.00	.00	-2,100.00	-2,100.00	.0%
TOTAL SALARIES	177,115.29	166,225.89	106,430.45	64,653.02	86,854.00	88,850.00	2.3%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON
PG 6
bgnyrpts
PROJECTION: 20141 FY14 General Fund
FOR PERIOD 99
ACCOUNTS FOR:
COMMUNITY SERVICES

05	EXPENSES	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
15115530	530000	PROF SVCS						
		300.00	300.00	300.00	300.00	300.00	300.00	.0%
15115530	530512	ADMIN SVCS						
		.00	.00	33,898.50	67,433.20	68,000.00	70,500.00	3.7%
15115530	530520	WGHTS/MEAS						
		5,750.00	4,500.00	4,500.00	5,750.00	5,750.00	5,750.00	.0%
15115530	530530	ANIM DSPSL						
		7,879.76	5,625.76	6,211.76	4,254.80	6,500.00	7,000.00	7.7%
15115530	530550	MOSQ LRV C						
		3,440.00	3,100.00	.00	.00	5,000.00	.00	-100.0%
15115530	530551	MOSQTO CTL						
		26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	36,300.00	39.6%
15115540	540000	SUPP/EQUIP						
		.00	.00	.00	48.00	.00	.00	.0%
15115540	540521	INSP. SUPP						
		1,423.07	1,020.46	123.60	130.06	2,000.00	2,000.00	.0%
15115540	540524	CLINIC SUP						
		626.43	520.05	155.41	1,005.57	.00	.00	.0%
15115540	596130	RVFND SUPP						
		-2,100.00	.00	.00	.00	.00	.00	.0%
15115571	571000	MILEAGE						
		2,540.97	1,779.85	1,531.58	1,079.32	1,600.00	1,600.00	.0%
15115577	577500	RIVERSIDE						
		7,000.00	7,000.00	7,000.00	4,666.67	7,000.00	7,000.00	.0%
15115577	577510	EMARC						
		13,000.00	13,000.00	13,000.00	9,750.00	13,000.00	13,000.00	.0%
	TOTAL EXPENSES	65,860.23	62,846.12	92,720.85	120,417.62	135,150.00	143,450.00	6.1%
	TOTAL HEALTH	242,975.52	229,072.01	199,151.30	185,070.64	222,004.00	232,300.00	4.6%
0541	ELDER SERVICES							
03	SALARIES							
15413511	511003	ELD ADMIN						
		63,813.77	54,066.48	29,017.23	18,443.75	31,371.00	33,000.00	5.2%
15413511	511523	VAN DRIVER						
		29,778.56	23,818.20	29,793.14	22,623.36	30,491.00	32,050.00	5.1%
15413511	511524	SUB VN DRV						
		3,186.10	8,089.86	3,635.36	1,378.44	3,000.00	3,000.00	.0%
15413511	511525	SOCIAL WRK						
		51,895.39	51,776.48	52,572.00	39,187.53	53,873.00	55,500.00	3.0%
15413511	511527	SR CNT CRD						
		37,466.26	38,240.98	38,077.27	28,368.92	38,991.00	40,200.00	3.1%
15413511	511561	NURSE ADV						
		30,609.49	30,541.59	26,284.20	21,879.28	30,263.00	31,200.00	3.1%
15413511	515000	OVERTIME						

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 7
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
15413511 517017	SCK LV BBK .00	.00	125.52	.00	.00	.00	.0%
15413511 596120	ST GR SUPP .00	5,706.18	.00	.00	.00	.00	.0%
15413511 596180	-24,200.00 TREND SUPP	-24,200.00	-24,200.00	-34,133.00	-30,000.00	-30,000.00	.0%
	-3,000.00	.00	-3,000.00	.00	-3,000.00	-3,000.00	.0%
TOTAL SALARIES	189,549.57	188,039.77	152,304.72	97,748.28	154,989.00	161,950.00	4.5%

05 EXPENSES

15415531 531010	PRDEV DUES 816.87	626.02	626.02	718.56	750.00	750.00	.0%
15415531 531090	PRDEV REG 156.71	796.16	127.60	.00	200.00	200.00	.0%
15415531 531091	PRDEV TRVL 344.15	26.70	.00	.00	.00	.00	.0%
15415535 535304	PROGRAMS 924.03	1,009.90	1,271.90	821.48	1,125.00	1,125.00	.0%
15415536 536000	LIC SFTWR .00	893.00	897.12	900.98	900.00	900.00	.0%
15415540 540000	SUPP/EQUIP 1,553.67	438.05	1,193.43	569.01	1,325.00	1,325.00	.0%
15415540 540049	FURNISHING 1,557.00	1,096.77	.00	.00	.00	.00	.0%
15415551 551000	VOLNTTRAIN 236.53	122.05	31.94	.00	100.00	100.00	.0%
15415571 571000	MILEAGE 657.77	964.44	855.04	295.35	1,000.00	750.00	-25.0%
15415577 577540	MEAL DELIV 5,593.00	5,593.00	5,593.00	5,593.00	5,600.00	5,600.00	.0%
15415578 578000	OTHER EXPN 450.00	.00	.00	37.94	.00	500.00	.0%
15415578 578018	VOLUNT COST 500.00	595.61	.00	.00	.00	.00	.0%
15415578 596120	ST GR SUPP -5,851.00	-5,851.00	-6,763.00	.00	.00	.00	.0%
TOTAL EXPENSES	6,938.73	6,310.70	3,833.05	8,936.32	11,000.00	11,250.00	2.3%
TOTAL ELDER SERVICES	196,488.30	194,350.47	156,137.77	106,684.60	165,989.00	173,200.00	4.3%

0543 VETERANS

03 SALARIES

15433511 511003	VET SV OFF 18,169.02	14,738.14	19,410.30	15,134.08	31,608.00	22,200.00	-29.8%
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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 8
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

**ACCOUNTS FOR:
 COMMUNITY SERVICES**

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
TOTAL SALARIES	18,169.02	14,738.14	19,410.30	15,134.08	31,608.00	22,200.00	-29.8%
05 EXPENSES							
15435530 530512 ADMIN SVCS	.00	.00	.00	.00	11,000.00	21,600.00	96.4%
15435571 571000 MILEAGE	.00	.00	.00	.00	500.00	500.00	.0%
TOTAL EXPENSES	.00	.00	.00	.00	11,500.00	22,100.00	92.2%
TOTAL VETERANS	18,169.02	14,738.14	19,410.30	15,134.08	43,108.00	44,300.00	2.8%
0544 VETERANS' AID							
05 EXPENSES							
15445577 577000 VETS BENEF	161,458.81	136,098.11	103,642.16	51,319.18	150,000.00	120,000.00	-20.0%
15445577 577501 FUEL	.00	.00	16,412.93	14,661.42	15,000.00	20,000.00	33.3%
15445577 577502 DOCTOR	.00	.00	7,868.86	2,600.16	4,000.00	5,000.00	25.0%
15445577 577503 HOSPITAL	.00	.00	1,643.60	3,369.83	4,000.00	5,000.00	25.0%
15445577 577504 MEDICARE B	.00	.00	22,315.40	14,067.60	25,000.00	25,000.00	.0%
15445577 577505 MEDIGAP	.00	.00	25,337.98	18,873.66	25,000.00	25,000.00	.0%
15445577 577506 MED BENEFI	.00	30,330.77	26,060.33	23,141.92	20,000.00	25,000.00	25.0%
15445577 577507 DURABLEMED	.00	.00	2,657.27	1,552.46	2,000.00	4,000.00	100.0%
15445577 577508 ONE TIME B	.00	659.38	64.00	2,000.00	500.00	4,000.00	700.0%
15445577 577509 SHELTER	.00	.00	193.00	.00	500.00	2,000.00	300.0%
15445577 577511 DENTAL	.00	.00	5,354.00	378.20	2,500.00	3,000.00	20.0%
15445577 577512 AMBULANCE	.00	.00	150.00	150.00	500.00	2,000.00	300.0%
15445577 577513 GLASSES	.00	.00	1,431.14	270.02	1,000.00	2,500.00	150.0%
15445577 577514 MEDICARE D	.00	.00	1,019.50	2,978.00	.00	2,500.00	.0%
15445577 577515 HRNG AIDS	.00	.00	3,297.50	1,550.00	.00	5,000.00	.0%
15445577 577516 CH115 RETR							

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TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 9
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
 COMMUNITY SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
	.00	.00	3,361.14	.00	.00	.00	.0%
TOTAL EXPENSES	161,458.81	167,088.26	220,808.81	136,912.45	250,000.00	250,000.00	.0%
TOTAL VETERANS' AID	161,458.81	167,088.26	220,808.81	136,912.45	250,000.00	250,000.00	.0%
0691 HISTORICAL COMMISSION							
05 EXPENSES							
16915540 540000 SUPP/EQUIP	999.16	999.39	795.77	23.08	1,000.00	1,000.00	.0%
TOTAL EXPENSES	999.16	999.39	795.77	23.08	1,000.00	1,000.00	.0%
TOTAL HISTORICAL COMMISSION	999.16	999.39	795.77	23.08	1,000.00	1,000.00	.0%
TOTAL COMMUNITY SERVICES	1,029,550.05	1,126,740.25	1,050,908.95	790,592.73	1,164,832.00	1,269,275.00	9.0%

Library FY14 Budget

Overview

The FY14 Library budget is \$1,324,442 which is an increase of 1.8% compared to the previous year. The increase is 2.6% when one-time FY13 sick leave buybacks are excluded. This budget is predicated on the library providing a full range of services during the year whether it is undergoing renovation or not.

If the Town approves funding for the renovation /expansion building project, the library would move into temporary quarters by December 2013 and continue in temporary quarters until approximately the Summer 2015. The construction and renovation work is currently scheduled to begin in January 2014 subject to approval by the voters in April. If the library construction project is approved, there is a possibility of a few-week disruption in public services during a move out of its current home.

The library has an Annual Action Plan* that was approved by the Library Board of Trustees and the Massachusetts Board of Library Commissioners for delivering services during the anticipated 18-month temporary relocation. The activities and conditions outlined in the Action Plan provide a full array of services for all ages at service levels that meet the needs of the Reading community. The library will:

- lend materials,
- purchase new books and media,
- provide reference and research services,
- offer online and traditional resources and staff assistance and instruction,

- increase digital offerings and specialized online resources for general and student use,
- provide public computing, browsing, and leisure reading,
- rely heavily on interlibrary lending for supplemental materials,
- offer a full array of educational, informational, and cultural programming for all ages in its temporary quarters and in remote locations to as great an extent as possible.

*(*Copies of the library's Annual Action Plan for Fiscal Year 2014/Long Range Plan and copies of the library's Temporary Location Plan are available at the Library.)*

Staffing (20.1 FTEs; no change)

Wages (\$1,040,442; +2.3%)

The Library Board of Trustees request is for a 2% COLA, but this budget shows a 1% COLA as is the case with all Town non-union employees.

Wages	FY13	FY14	Change
Administration	\$207,501	\$206,098	-0.7%
Circulation	\$211,388	\$217,740	+3.0%
Children's	\$226,026	\$232,810	+3.0%
Reference	\$263,593	\$272,464	-3.4%
Tech Services	\$109,021	\$111,330	+2.1%
TOTAL	\$1,017,529	\$1,040,442	+2.3%

Expenses (\$284,000; +0.4%)

Expenses are level funded, with some adjustments made from Circulation Supplies and Supplies and Equipment to Technology:

-\$2,000 for the lease of administrative multi-function device (Scanner, Printer/Copier for electronic document storage that is the same model as those in use in administrative offices in Town Hall) has been deducted from the library's Maintenance Contracts funds and will be transferred to Town Administration Department budget, which is managing other devices throughout town departments.

-\$8,900 for office and circulation/processing supplies. The library will probably see a decrease in "consumables" like paper and printer ink and copying costs as a result of its move to temporary location, due to changes in both acquisitions during the year and public use of computers, printers, and copiers.

+\$7,000 for Technology. Included in this line are web services, some contractual web design (formerly done in-house), charges for reference mobile apps, and software contracts for library public calendar, museum pass booking software, and business center/room reservation programs.

+\$4,900 for Books and Materials. This keeps the library book budget at the required 15% for state aid standards. The library expends increasing percentages of its books and materials budget on digital resources that circulate to the public.

Municipal Appropriation Requirement formula, allowing the Library to be fully certifiable by the Massachusetts Board of Library Commissioners.

The proposed \$198,500 funding of materials represents 15% of the total proposed budget. This FY14 budget complies with the

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 33
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

LIBRARY		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0610	LIBRARY ADMINISTRATION							
03	SALARIES							
16103511	511010	ADMIN ASST .00	26,630.03	40,459.81	30,603.30	40,951.00	42,842.00	4.6%
16103511	511641	DIRECTOR 83,017.63	83,229.76	84,661.96	62,871.00	86,365.00	88,956.00	3.0%
16103511	511642	ASST DIREC 67,686.72	67,514.30	68,864.87	46,657.13	70,235.00	69,300.00	-1.3%
16103511	511643	ADMIN SECR 27,419.89	5,978.50	.00	.00	.00	.00	.0%
16103511	511644	DIVSN HEAD 233,224.73	.00	.00	.00	.00	.00	.0%
16103511	511645	LIBRARIAN 289,742.79	.00	.00	.00	.00	.00	.0%
16103511	511646	SR ASSOC 76,950.65	95.01	.00	.00	.00	.00	.0%
16103511	511648	SR TECH 10,477.65	.00	.00	.00	.00	.00	.0%
16103511	511649	CIRC TECH 98,070.57	.01	.00	.00	.00	.00	.0%
16103511	511651	PAGE 47,024.59	65.65	490.31	.00	.00	.00	.0%
16103511	515000	OVERTIME 22,193.75	2,293.77	271.48	.00	.00	.00	.0%
16103511	516000	PR STIPEND .00	.00	.00	.00	.00	5,000.00	.0%
16103517	517017	SCK LV BBK .00	5,145.00	.00	9,943.73	9,950.00	.00	-100.0%
	TOTAL SALARIES	955,808.97	190,952.03	194,748.43	150,075.16	207,501.00	206,098.00	-.7%
05	EXPENSES							
16105524	524000	MAINT/REPR 8,690.83	4,190.95	4,601.72	2,151.72	4,300.00	2,300.00	-46.5%
16105531	531090	PRDEV REG 4,811.31	4,497.70	4,604.34	2,374.35	3,500.00	3,500.00	.0%
16105531	531091	PRDEV TRVL 3,063.12	1,287.36	3,531.27	1,441.49	2,200.00	2,200.00	.0%
16105536	536000	LIC SFTWR 47,147.98	47,158.02	47,158.02	39,849.76	55,000.00	55,000.00	.0%
16105540	540000	SUPP/EQUIP 11,679.05	6,864.88	6,470.02	4,137.21	7,700.00	4,000.00	-48.1%
16105542	542000	OFFC SUPPL 11,090.13	13,125.15	8,641.52	4,981.50	9,200.00	4,000.00	-56.5%
16105555	555000	TECH SUPP 8,731.43	878.82	8,958.87	4,525.23	7,500.00	14,500.00	93.3%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 34
bgnyrpta

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
16105556 556000 MATERIALS	.00	16,70	.00	.00	193,600.00	198,500.00	2.5%
16105556 556610 ADLT BOOKS	73,713.19	79,581.85	73,249.50	46,917.66	.00	.00	.0%
16105556 556611 CHLD BOOKS	27,555.82	28,293.31	26,225.48	13,045.57	.00	.00	.0%
16105556 556612 TEEN BOOKS	.00	.00	4,804.74	3,354.81	.00	.00	.0%
16105556 556620 ADLT AUDIO	19,816.56	14,811.74	13,478.73	6,724.20	.00	.00	.0%
16105556 556621 CHLD AUDIO	6,607.05	3,407.08	4,463.30	1,780.71	.00	.00	.0%
16105556 556622 TEENAUDIO	.00	.00	1,000.00	312.14	.00	.00	.0%
16105556 556630 ADLT VIDEO	23,012.87	23,490.77	16,717.14	10,422.27	.00	.00	.0%
16105556 556631 CHLD VIDEO	6,110.72	6,666.60	4,762.63	4,397.45	.00	.00	.0%
16105556 556640 PERIODICAL	2,008.94	13,989.50	2,773.93	457.94	.00	.00	.0%
16105556 556650 ELECTRONIC	.00	329.76	9,325.49	.00	.00	.00	.0%
16105556 556660 ONLINE DB	10,428.00	11,847.00	6,731.00	4,037.69	.00	.00	.0%
16105556 556670 OTH MATERL	.00	.00	1,000.00	.00	.00	.00	.0%
16105556 556680 EBKSADLT	.00	.00	3,197.00	2,341.00	.00	.00	.0%
16105556 556681 EBKSCHLD	.00	.00	1,515.30	1,022.85	.00	.00	.0%
16105556 556682 EBKSTEEN	.00	.00	600.00	185.74	.00	.00	.0%
TOTAL EXPENSES	264,467.00	260,437.19	253,810.00	154,461.29	283,000.00	284,000.00	.4%
TOTAL LIBRARY ADMINISTRATION	1,220,275.97	451,389.22	448,558.43	304,536.45	490,501.00	490,098.00	-.1%

0612 LIBRARY CIRCULATION

03 SALARIES

16123511 511644 CIRC DIVHD	.00	53,420.31	54,496.80	40,470.00	55,593.00	57,260.00	3.0%
16123511 511646 SR. LIBRAR	.00	29,506.94	27,317.46	20,117.20	29,707.00	30,600.00	3.0%
16123511 511649 TECHNICIAN	.00	93,517.47	101,310.25	75,696.79	98,483.00	101,440.00	3.0%
16123511 511651 PAGE	.00	20,104.29	17,495.49	12,283.99	20,480.00	21,100.00	3.0%
16123511 515000 OVERTIME							

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 35
 bgnyrpts

PROJECTION: 20141 FY14 General Fund
FOR PERIOD 99
**ACCOUNTS FOR:
 LIBRARY**

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
16123511 515610 SUNDAY HRS	.00	6,823.97	1,049.92	.00	.00	.00	.0%
	.00	.00	4,324.53	4,321.03	7,125.00	7,340.00	3.0%
TOTAL SALARIES	.00	203,372.98	205,994.45	152,889.01	211,388.00	217,740.00	3.0%
TOTAL LIBRARY CIRCULATION	.00	203,372.98	205,994.45	152,889.01	211,388.00	217,740.00	3.0%
0614 LIBRARY CHILDRENS DIVISION							
03 SALARIES							
16143511 511644 CHLD DIVHD	.00	60,388.73	62,339.64	45,371.64	62,601.00	64,480.00	3.0%
16143511 511645 CHILD LIBR	.00	107,838.67	113,588.00	84,785.05	111,050.00	114,382.00	3.0%
16143511 511646 SRLIBASSOC	.00	24,551.66	23,672.68	18,614.01	25,700.00	26,471.00	3.0%
16143511 511649 TECHNICIAN	.00	208.95	1,647.23	1,829.78	1,650.00	1,700.00	3.0%
16143511 511651 PAGE	.00	13,757.59	14,153.96	11,106.47	14,725.00	15,167.00	3.0%
16143511 515000 OVERTIME	.00	8,203.83	1,106.20	.00	.00	.00	.0%
16143511 515610 SUNDAY HRS	.00	.00	3,737.00	3,481.28	10,300.00	10,610.00	3.0%
TOTAL SALARIES	.00	214,949.43	220,244.71	165,188.23	226,026.00	232,810.00	3.0%
TOTAL LIBRARY CHILDRENS DIVI	.00	214,949.43	220,244.71	165,188.23	226,026.00	232,810.00	3.0%
0616 LIBRARY REFERENCE DIVISION							
03 SALARIES							
16163511 511644 REF DIVHD	.00	58,979.55	60,480.95	44,814.89	61,368.00	63,210.00	3.0%
16163511 511645 LIBRARIANS	.00	184,901.95	193,401.45	139,681.32	191,800.00	197,554.00	3.0%
16163511 515000 OVERTIME	.00	4,903.36	795.55	.00	.00	.00	.0%
16163511 515610 SUNDAY HRS	.00	.00	3,456.15	3,905.39	10,425.00	11,700.00	12.2%
TOTAL SALARIES	.00	248,784.86	258,134.10	188,401.60	263,593.00	272,464.00	3.4%
TOTAL LIBRARY REFERENCE DIVI	.00	248,784.86	258,134.10	188,401.60	263,593.00	272,464.00	3.4%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 36
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0618	LIBRARY TECH SERVICES DIVISION							
03	SALARIES							
16183511	511644 TECH DIVHD	.00	60,527.06	62,068.50	45,891.31	62,601.00	64,480.00	3.0%
16183511	511646 SR. LIBRAR	.00	25,881.40	26,258.51	19,525.96	26,725.00	27,527.00	3.0%
16183511	511648 SR LIBTECH	.00	10,457.93	10,938.77	8,540.50	11,225.00	11,562.00	3.0%
16183511	511649 TECHNICIAN	.00	.00	.00	287.63	.00	.00	.0%
16183511	511651 PAGE	.00	6,865.50	6,631.93	5,387.52	7,535.00	7,761.00	3.0%
16183511	515000 OVERTIME	.00	1,214.72	.00	.00	.00	.00	.0%
16183511	515610 SUNDAY HRS	.00	.00	1,669.39	.00	935.00	.00	-100.0%
	TOTAL SALARIES	.00	104,946.61	107,567.10	79,632.92	109,021.00	111,330.00	2.1%
	TOTAL LIBRARY TECH SERVICES	.00	104,946.61	107,567.10	79,632.92	109,021.00	111,330.00	2.1%
	TOTAL LIBRARY	1,220,275.97	1,223,443.10	1,240,498.79	890,648.21	1,300,529.00	1,324,442.00	1.8%

Public Works FY14 Budget

Overview

The Department of Public Works consists of several divisions including Engineering, Highway & Equipment maintenance, General Administration, Storm Water (not the enterprise fund), Cemetery, Recreation, and Parks & Forestry. Town Meeting also votes individual budgets for the categories of Snow and Ice, Street Lights, and Rubbish collection and disposal, as well as the three Enterprise Funds.

	FY13	FY14	Change
Engineering	\$433,809	\$445,703	2.7%
Hwy & Equip.	\$1,434,437	\$1,473,689	2.7%
Administration	\$263,079	\$301,055	14.4%
Storm Water	\$156,330	\$167,483	7.1%
Cemetery	\$181,858	\$192,369	5.8%
Recreation	\$151,509	\$154,257	1.8%
Pks & Forestry	\$531,725	\$561,498	5.6%
Divisions	\$3,152,747	\$3,296,054	+4.5%
Snow/Lts/Trash	\$2,300,000	\$2,315,000	0.7%
Department	\$5,452,747	\$5,611,054	+2.9%

Total Division budgets show an increase of 4.5% as several items described herein are restored or added to this budget.

The Snow and Ice budget is increased 4.2% to \$625,000 as part of a strategy to bring it closer to the ten-year average of about \$730,000. Rubbish is decreased by 0.7% in line with the success of the recent program changes. Street lighting is level funded at \$200,000 for FY14 after being reduced significantly in FY12.

Staffing (42.0 FTEs; unch. excluding seasonal workers) Wage costs – Divisions (\$2,458,304; +4.7%)

Wages	FY13	FY14	Change
Engineering	\$410,059	\$421,953	2.9%
Hwy & Equip.	\$748,387	\$777,639	3.9%
Administration	\$257,629	\$282,655	9.7%
Storm Water	\$149,330	\$160,483	7.5%
Cemetery	\$142,758	\$149,269	4.6%
Recreation	\$151,509	\$154,257	1.8%
Pks & Forestry	\$489,275	\$512,048	4.7%
Divisions	\$2,348,947	\$2,458,304	+4.7%
Snow/Lts/Trash	\$112,000	\$115,000	2.7%
Department	\$2,460,947	\$2,573,304	+4.6%

Wage costs include existing contracts for union and as previously described for non-union. Funding for additional part-time short term employees has been restored to both Parks and Forestry and Highway Divisions (\$15,000 for each division).

An additional 0.5 FTE clerical position (\$17,000) is added to DPW Administration as increased projects such as road paving and water/sewer main repairs require more office coverage and depth in staffing. Differences in wage budgets are otherwise caused by turnover or promotions, as there are no other changes in positions or hours. No significant changes are made to overtime accounts.

Expenses – Divisions (\$837,750; +4.1%)

Expenses	FY13	FY14	Change
Engineering	\$23,750	\$23,750	0.0%
Hwy&Equip.	\$686,050	\$696,050	1.5%
Administration	\$5,450	\$18,400	237.6%
Storm Water	\$7,000	\$7,000	0.0%
Cemetery	\$39,100	\$43,100	10.2%
Recreation	\$0	\$0	0.0%
Pks & Forestry	\$42,450	\$49,450	16.5%
Divisions	\$803,800	\$837,750	+4.1%
Snow/Lts/Trash	\$2,188,000	\$2,200,000	0.5%
Department	\$2,991,800	\$3,037,750	+1.5%

Most line items are level funded for FY14. Some funding has been added for professional development/ training in

continuation of the departments ongoing succession planning program. In the Administration budget there are three new line items: \$1,000 each for the Trails and Town Forest Committees towards incidental expenses, and \$10,000 for the Economic Development Committee's downtown flower watering program.

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 TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 23
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0411	ENGINEERING							
03	SALARIES							
14113511	511451	TOWN ENGNR 90,124.65	89,918.10	92,479.00	66,878.00	93,490.00	96,375.00	3.1%
14113511	511452	SR CIV ENG .00	30,088.81	65,782.90	50,310.03	67,338.00	69,196.00	2.8%
14113511	511453	CVL ENGNR 183,872.12	155,585.01	126,649.60	97,086.38	129,665.00	133,875.00	3.2%
14113511	511454	AST CV ENG 51,200.32	51,163.20	.00	.00	.00	.00	.0%
14113511	511455	FLD TCH II 57,607.92	57,607.92	57,630.72	59,881.92	58,757.00	59,195.00	.7%
14113511	511457	FLD TCH I 52,200.00	52,200.00	52,512.00	41,795.60	54,309.00	55,812.00	2.8%
14113511	511459	ENG AIDE 195.70	.00	1,125.60	-1,125.60	.00	.00	.0%
14113511	515000	OVERTIME 2,114.14	5,741.70	3,618.29	4,862.93	6,000.00	7,000.00	16.7%
14113511	516050	OUTOFGRADE 720.00	674.00	142.00	882.00	500.00	500.00	.0%
TOTAL SALARIES		438,034.85	442,978.74	399,940.11	320,571.26	410,059.00	421,953.00	2.9%
05	EXPENSES							
14115524	524250	TRAFFICTRL .00	.00	.00	8,584.07	10,000.00	10,000.00	.0%
14115530	530015	REVIEW SVC 1,076.05	-336.00	300.00	510.00	1,250.00	1,250.00	.0%
14115530	530420	PLC DETAIL 4,253.53	-243.47	2,595.40	2,225.31	4,000.00	4,000.00	.0%
14115540	540000	SUPP/EQUIP 4,008.32	3,842.60	3,699.31	2,331.92	3,500.00	3,500.00	.0%
14115555	555000	TECH SUPP 481.22	4,597.17	9,084.58	2,820.00	4,500.00	4,500.00	.0%
14115578	578009	RCRDNG FEE 150.00	150.00	600.00	925.00	500.00	500.00	.0%
TOTAL EXPENSES		9,969.12	8,010.30	16,279.29	17,396.30	23,750.00	23,750.00	.0%
TOTAL ENGINEERING		448,003.97	450,989.04	416,219.40	337,967.56	433,809.00	445,703.00	2.7%
0420	HIGHWAY & EQUIPMENT MAINT.							
03	SALARIES							

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 24
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
14203511	511401	SUPERVISOR 62,122.19	62,211.48	62,793.59	47,540.41	64,628.00	66,600.00	3.1%
14203511	511403	FOREMAN 61,909.22	61,909.20	63,773.04	48,594.01	65,042.00	66,336.00	2.0%
14203511	511405	WRKNG FRMN 90,207.64	91,960.37	95,989.08	68,062.78	96,696.00	98,620.00	2.0%
14203511	511409	EQUIP OPER 153,426.72	148,746.56	160,462.33	120,666.02	161,508.00	164,722.00	2.0%
14203511	511413	SKLLD LABR 42,406.66	33,495.00	.00	.00	.00	23,878.00	.0%
14203511	511417	LABORER 28,019.11	50,137.11	82,118.95	49,349.24	88,802.00	68,719.00	-22.6%
14203511	511421	MSTR MECH 55,521.18	56,075.52	57,761.37	44,007.60	58,903.00	60,072.00	2.0%
14203511	511423	MECH CLS I 47,010.60	12,431.25	34,490.32	37,596.00	50,321.00	51,344.00	2.0%
14203511	511425	MCH CLS II 75,491.50	75,220.66	49,832.27	24,539.98	75,512.00	77,001.00	2.0%
14203511	515000	OVERTIME 58,994.69	43,357.99	57,269.21	36,368.87	60,000.00	57,000.00	-5.0%
14203511	516050	OUTOFGRADE 3,805.84	12,696.39	9,882.92	7,906.55	9,500.00	9,500.00	.0%
14203511	516060	ONCALL PRM 12,404.00	12,688.00	11,511.00	8,448.00	12,400.00	13,572.00	9.5%
14203511	516080	LONGEVITY 4,760.00	4,860.00	4,860.00	5,060.00	5,075.00	5,275.00	3.9%
14203512	512000	WAGES TEMP .00	.00	.00	11,308.24	.00	15,000.00	.0%
TOTAL SALARIES		696,079.35	665,789.53	690,744.08	509,447.70	748,387.00	777,639.00	3.9%
05	EXPENSES							
14205521	521309	WTR/SWR/SW 1,928.68	2,091.84	2,091.84	1,568.88	2,100.00	2,100.00	.0%
14205521	521392	WRLS PHONE 579.36	706.95	580.09	.00	.00	.00	.0%
14205524	524305	EQUIP REP 95,270.91	92,566.15	105,412.42	54,849.55	110,000.00	110,000.00	.0%
14205530	530000	PROF SVCS 8,403.56	7,380.21	8,609.76	4,229.85	7,000.00	9,000.00	28.6%
14205530	530420	PLC DETAIL 9,411.78	17,641.59	12,311.37	20,274.50	8,000.00	10,000.00	25.0%
14205530	530421	LINE PAINT 21,788.66	15,519.47	13,143.31	.00	33,000.00	33,000.00	.0%
14205530	530460	HWY PATCH 12,906.09	.00	.00	.00	.00	.00	.0%
14205540	540000	SUPP/EQUIP 8,497.37	6,720.24	6,797.08	6,145.10	8,000.00	8,000.00	.0%
14205540	540225	EQUIPMENT						

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 25
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
14205540 540408	PARTSMAINT 204,885.59	186,309.91	190,330.46	117,875.89	185,000.00	185,000.00	.0%
14205540 540409	ST SIGNS 8,443.41	7,859.19	11,310.71	12,938.32	10,000.00	10,000.00	.0%
14205540 540410	SIDEWALKS 1,497.23	4,723.41	5,537.49	8,090.84	5,000.00	5,000.00	.0%
14205540 540415	PARK AREAS 1,967.36	3,066.20	.00	.00	.00	.00	.0%
14205540 540460	HWY PATCH 19,082.96	28,358.34	27,143.56	16,041.52	30,000.00	30,000.00	.0%
14205548 548999	GASOLINE 160,534.37	151,457.02	217,993.96	149,137.74	280,000.00	286,000.00	2.1%
14205554 554000	UNFRM/CLTH 6,784.87	7,725.85	7,455.72	5,244.50	7,200.00	7,200.00	.0%
14205578 578100	LICENSES 659.00	690.00	1,127.50	740.00	750.00	750.00	.0%
011 TOTAL EXPENSES	562,641.20	532,816.37	632,704.08	397,136.69	686,050.00	696,050.00	1.5%
011 TOTAL HIGHWAY & EQUIPMENT MA	1,258,720.55	1,198,605.90	1,323,448.16	906,584.39	1,434,437.00	1,473,689.00	2.7%
0421 DPW-ADMINISTRATION							
03 SALARIES							
14213511 511001	DPW DIR 106,331.22	106,667.61	108,303.00	80,726.29	110,892.00	114,350.00	3.1%
14213511 511010	ADMIN ASST 43,589.71	43,489.80	44,148.00	32,903.31	45,199.00	46,625.00	3.2%
14213511 511012	CLERK 36,010.62	35,928.09	36,524.23	27,074.46	37,369.00	55,530.00	48.6%
14213511 511019	BSN ADMIN 61,339.74	61,199.16	62,127.00	46,312.50	63,619.00	65,600.00	3.1%
14213511 515000	OVERTIME 915.75	437.25	435.72	474.52	550.00	550.00	.0%
14213511 516050	OUTOFGRADE 52.80	.00	.00	.00	.00	.00	.0%
TOTAL SALARIES	248,239.84	247,721.91	251,537.95	187,491.08	257,629.00	282,655.00	9.7%
05 EXPENSES							
14215530 530100	ADVERTISIN .00	.00	490.33	502.32	200.00	400.00	100.0%
14215531 531000	PRDEV TRN 2,329.85	4,302.25	4,837.25	2,513.00	3,300.00	4,300.00	30.3%
14215531 531091	PRDEV TRVL 197.75	35.00	300.45	.00	200.00	200.00	.0%

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 26
 bgnyrpts

PROJECTION: 20141 FY14 General Fund
FOR PERIOD 99
**ACCOUNTS FOR:
 PUBLIC WORKS**

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
14215540 540000 SUPP/EQUIP	1,328.39	1,521.49	243.80	570.16	1,750.00	1,500.00	-14.3%
14215540 540010 TFORST SUP	.00	.00	.00	.00	.00	1,000.00	.0%
14215540 540020 TRAILS SUP	.00	.00	.00	.00	.00	1,000.00	.0%
14215540 540030 EDC FLOWER	.00	.00	.00	.00	.00	1,000.00	.0%
14215578 578499 PR YR BILL	.00	.00	.00	.00	.00	10,000.00	.0%
		.00	229.54	.00	.00	.00	.0%
TOTAL EXPENSES	3,855.99	5,858.74	6,101.37	3,585.48	5,450.00	18,400.00	237.6%
TOTAL DPW-ADMINISTRATION	252,095.83	253,580.65	257,639.32	191,076.56	263,079.00	301,055.00	14.4%
0428 STORM WATER MANAGEMENT							
03 SALARIES							
14283511 511401 SUPERVISOR	15,456.15	15,515.65	15,937.79	11,761.73	16,157.00	16,650.00	3.1%
14283511 511405 WRKNG FRMN	10,956.85	10,522.00	11,439.21	8,803.62	11,338.00	11,563.00	2.0%
14283511 511409 EQUIP OPER	50,195.04	47,417.60	.00	24,241.68	52,430.00	53,474.00	2.0%
14283511 511413 SKLD LABOR	44,463.43	44,945.26	84,204.03	45,476.24	45,257.00	46,163.00	2.0%
14283511 511417 LABORER	5,690.66	13,452.45	14,328.51	11,384.29	15,166.00	15,919.00	5.0%
14283511 511425 MECHANIC C	3,937.62	3,925.02	3,016.47	2,726.65	4,182.00	4,264.00	2.0%
14283511 515000 OVERTIME	8,432.75	7,684.32	10,193.34	5,747.72	450.00	8,000.00	1677.8%
14283511 516050 OUTOFGRADE	1,203.20	2,686.12	3,739.96	1,975.23	2,500.00	2,500.00	.0%
14283511 516080 LONGEVITY	1,965.00	2,065.00	2,065.00	2,065.00	1,850.00	1,950.00	5.4%
14283512 512000 WAGES TEMP	2,062.98	.00	.00	.00	.00	.00	.0%
TOTAL SALARIES	144,363.68	148,213.42	144,924.31	114,182.16	149,330.00	160,483.00	7.5%
05 EXPENSES							
14285530 530465 ST SWEEP	14,398.35	12,525.00	.00	.00	.00	.00	.0%
14285540 540000 SUPP/EQUIP	7,567.31	8,177.30	6,827.42	1,331.87	7,000.00	7,000.00	.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 27
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
	TOTAL EXPENSES	21,965.66	20,702.30	6,827.42	1,331.87	7,000.00	7,000.00	.0%
	TOTAL STORM WATER MANAGEMENT	166,329.34	168,915.72	151,751.73	115,514.03	156,330.00	167,483.00	7.1%
0491	CEMETERY							
03	SALARIES							
14913511	511401 SUPERVISOR	39,609.35	39,609.35	40,389.35	29,997.17	41,207.00	42,664.00	3.5%
14913511	511403 FOREMAN	58,677.28	58,478.62	60,868.85	46,243.63	61,896.00	63,140.00	2.0%
14913511	511409 EQUIP OPER	24,205.62	46,413.72	47,296.96	14,610.05	49,403.00	50,383.00	2.0%
14913511	511413 SKLD LABOR	59,578.03	39,375.97	.00	.00	.00	.00	.0%
14913511	511417 LABORER	19,275.84	27,448.12	63,547.36	47,349.44	66,052.00	68,719.00	4.0%
14913511	515000 OVERTIME	8,971.62	8,583.93	9,818.17	4,796.41	6,500.00	6,663.00	2.5%
14913511	516050 OUTOFGRADE	2,919.18	3,409.92	4,744.30	5,318.99	2,750.00	2,750.00	.0%
14913511	516080 LONGEVITY	1,850.00	1,950.00	1,950.00	1,950.00	1,950.00	1,950.00	.0%
14913511	596180 TRFND SUPP	-120,000.00	-120,000.00	-120,000.00	-90,000.00	-120,000.00	-120,000.00	.0%
14913512	512000 WAGES TEMP	46,566.97	28,693.78	28,649.23	23,251.13	33,000.00	33,000.00	.0%
14913512	515000 OVERTIME	9.29	.00	.00	17.33	.00	.00	.0%
	TOTAL SALARIES	141,663.18	133,963.41	137,264.22	83,534.15	142,758.00	149,269.00	4.6%
05	EXPENSES							
14915521	521301 ELECTRICTY	906.79	976.16	868.52	734.26	900.00	900.00	.0%
14915521	521308 FUEL OIL	1,008.05	1,614.27	1,470.40	1,249.07	1,800.00	1,800.00	.0%
14915521	521309 WTR/SWR/SW	2,536.72	2,144.30	2,757.60	1,823.77	2,800.00	2,800.00	.0%
14915521	521392 WRLS PHONE	173.40	173.40	173.60	101.15	.00	.00	.0%
14915530	530000 PROF SVCS	.00	4,990.00	.00	.00	.00	.00	.0%
14915530	596180 TRFND SUPP	.00	-5,500.00	.00	.00	.00	.00	.0%
14915540	540000 SUPP/EQUIP	5,191.11	3,234.65	6,936.98	2,552.32	6,000.00	6,000.00	.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 28
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
14915540 540019	BLDG REPR						
	782.46	1,088.46	1,168.77	547.04	500.00	500.00	.0%
14915540 540440	GRAVELINRS						
	7,970.00	7,690.00	6,930.00	5,280.00	6,000.00	6,000.00	.0%
14915540 540441	FLAGMARKER						
	689.38	478.15	488.11	378.00	1,000.00	1,000.00	.0%
14915540 540442	LOTREPURCH						
	4,660.00	.00	.00	2,465.00	2,000.00	2,000.00	.0%
14915542 542000	OFFC SUPPL						
	.00	.00	28.01	100.76	200.00	200.00	.0%
14915546 546401	VETFLOWERS						
	.00	.00	.00	3,678.00	4,700.00	4,700.00	.0%
14915546 546405	MASONRY						
	2,009.24	1,386.34	1,327.15	1,013.60	2,000.00	2,000.00	.0%
14915546 546415	PLNTS/MLCH						
	653.50	487.00	487.00	612.00	600.00	600.00	.0%
14915546 546420	CHEM/SEED						
	744.22	671.08	979.47	.00	1,200.00	1,200.00	.0%
14915546 546440	TREES/SHRB						
	429.00	353.46	342.00	.00	400.00	400.00	.0%
14915546 596180	TRFND SUPP						
	-2,000.00	.00	.00	.00	-4,700.00	-4,700.00	.0%
14915548 548000	AUTOREPAIR						
	3,699.98	2,178.48	4,079.76	2,348.05	3,500.00	3,500.00	.0%
14915548 548999	GASOLINE						
	6,334.64	10,588.67	13,246.57	8,670.57	8,000.00	12,000.00	50.0%
14915554 554000	UNFRM/CLTH						
	1,674.92	1,880.16	2,264.97	1,000.00	2,000.00	2,000.00	.0%
14915578 578100	LICENSES						
	185.00	330.00	245.00	60.00	200.00	200.00	.0%
TOTAL EXPENSES							
	37,648.41	34,764.58	43,793.91	32,613.59	39,100.00	43,100.00	10.2%
TOTAL CEMETERY							
	179,311.59	168,727.99	181,058.13	116,147.74	181,858.00	192,369.00	5.8%
0630 RECREATION							
03 SALARIES							
16303511 511003	REC ADMIN						
	69,075.93	68,917.62	69,966.00	52,155.00	71,645.00	73,870.00	3.1%
16303511 511012	CLERK						
	33,261.59	33,205.12	33,715.59	25,122.78	34,511.00	35,576.00	3.1%
16303511 511473	PROG COORD						
	40,271.45	40,179.15	40,768.92	29,596.38	41,753.00	42,211.00	1.1%
16303511 515000	OVERTIME						
	4,030.24	1,369.06	2,181.19	594.38	3,000.00	2,000.00	-33.3%
16303511 516050	OUTOFGRADE						
	200.61	249.77	485.08	.00	600.00	600.00	.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 29
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

PUBLIC WORKS		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
TOTAL SALARIES		146,839.82	143,920.72	147,116.78	107,468.54	151,509.00	154,257.00	1.8%
TOTAL RECREATION		146,839.82	143,920.72	147,116.78	107,468.54	151,509.00	154,257.00	1.8%
0650	PARKS AND FORESTRY							
03	SALARIES							
16503511	511401	SUPERVISOR						
		39,609.37	39,609.37	40,395.38	30,234.06	41,207.00	42,451.00	3.0%
16503511	511403	FOREMAN						
		58,807.34	58,702.14	60,668.34	62,745.51	61,896.00	63,140.00	2.0%
16503511	511405	WRK FRMN						
		104,526.85	97,691.34	107,751.08	75,976.18	110,148.00	112,340.00	2.0%
16503511	511409	EQUIP OPER						
		49,760.18	47,070.44	45,822.59	35,119.93	47,007.00	47,956.00	2.0%
16503511	511413	SKLD LBR						
		52,973.86	41,065.55	60,910.53	41,880.77	43,075.00	84,929.00	97.2%
16503511	511417	LABORER						
		35,625.76	68,876.72	53,934.90	29,024.08	75,941.00	37,906.00	-50.1%
16503511	511431	TR CLMBR I						
		45,725.44	45,490.53	46,288.33	33,814.36	47,956.00	48,926.00	2.0%
16503511	515000	OVERTIME						
		26,632.07	22,325.25	26,820.33	17,782.32	17,000.00	17,425.00	2.5%
16503511	516050	OUTOFGRADE						
		2,726.84	8,321.04	6,906.21	4,778.12	6,000.00	6,000.00	.0%
16503511	516060	ONCALL PRM						
		3,904.00	4,392.00	3,988.00	4,608.00	5,000.00	5,000.00	.0%
16503511	516080	LONGEVITY						
		3,412.48	3,025.00	2,050.00	3,125.00	3,125.00	975.00	-68.8%
16503512	512000	WAGES TEMP						
		36,754.63	31,527.40	18,035.84	24,606.92	30,920.00	45,000.00	45.5%
16503517	517017	SICK LEAVE						
		.00	5,394.10	.00	.00	.00	.00	.0%
TOTAL SALARIES		460,458.82	473,490.88	473,571.53	363,695.25	489,275.00	512,048.00	4.7%
05	EXPENSES							
16505521	521301	ELECTRCTY						
		879.21	828.69	716.11	564.67	1,000.00	1,000.00	.0%
16505521	521309	WTR/SWR/SW						
		566.40	1,203.33	614.32	702.69	600.00	600.00	.0%
16505521	521392	WRLS PHONE						
		590.37	599.38	596.32	.00	.00	.00	.0%
16505530	530000	PROF SVCS						
		6,035.50	4,781.00	12,064.74	5,712.18	7,500.00	7,500.00	.0%
16505530	530420	PLC DETAIL						
		5,962.99	6,236.49	7,402.78	2,785.74	5,000.00	7,000.00	40.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 30
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

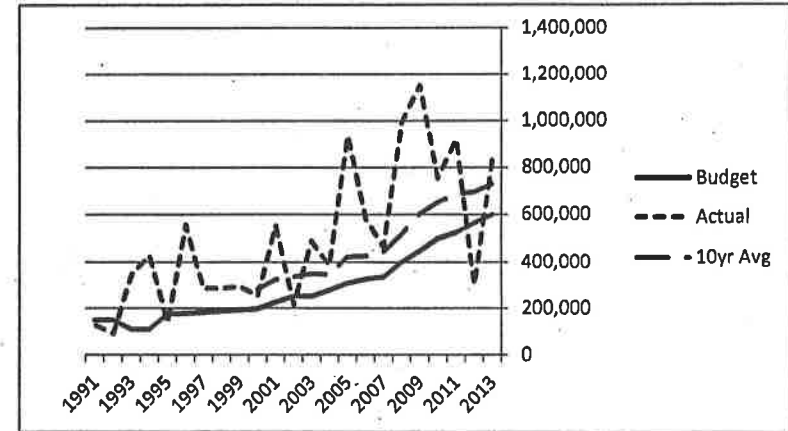
ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
16505530 530431	STMP/BRSH						
	2,980.00	4,076.00	12,110.00	13,240.00	15,400.00	19,000.00	23.4%
16505530 530433	TURF TRTMT						
	531.56	3,820.85	2,656.78	2,400.00	3,500.00	3,500.00	.0%
16505530 596130	RVFND SUPP						
	-17,979.00	-17,979.00	-18,000.00	-18,500.00	-18,500.00	-19,000.00	2.7%
16505540 540000	SUPP/EQUIP						
	2,508.39	3,182.90	3,835.69	3,240.87	2,500.00	4,000.00	60.0%
16505546 546410	SOIL/SOD						
	811.43	.00	.00	.00	1,250.00	.00	-100.0%
16505546 546416	SHADE TREE						
	3,965.00	3,196.50	4,069.50	4,079.05	4,000.00	4,000.00	.0%
16505546 546420	CHEM/SEED						
	2,918.24	3,690.01	1,987.22	230.00	4,000.00	4,000.00	.0%
16505546 546430	TOOLS						
	4,757.34	4,709.21	3,841.84	2,668.19	4,000.00	4,000.00	.0%
16505546 546450	GRAVEL						
	1,335.74	330.12	890.23	.00	1,000.00	2,250.00	125.0%
16505546 546460	ATHL FLDS						
	3,605.28	5,010.50	4,374.45	243.43	4,000.00	4,000.00	.0%
16505546 546470	PLYGRD MLC						
	3,995.00	.00	3,978.84	.00	2,000.00	2,000.00	.0%
16505554 554000	UNIFORMS						
	4,087.42	4,116.96	3,599.23	3,376.74	4,600.00	4,600.00	.0%
16505578 578100	LICENSES						
	567.00	1,140.00	1,157.00	1,199.50	600.00	1,000.00	66.7%
TOTAL EXPENSES							
	28,117.87	28,942.94	45,895.05	21,943.06	42,450.00	49,450.00	16.5%
TOTAL PARKS AND FORESTRY							
	488,576.69	502,433.82	519,466.58	385,638.31	531,725.00	561,498.00	5.6%
TOTAL PUBLIC WORKS							
	2,939,877.79	2,887,173.84	2,996,700.10	2,160,397.13	3,152,747.00	3,296,054.00	4.5%

SNOW AND ICE EXPENDITURE HISTORY

through March 29, 2013

Fiscal Year	Expenditure	Initial Appropriation	Over / (Under) Appropriation	Net Cost to Town
2014		\$ 625,000		
2013	\$ 830,534	\$ 600,000	\$ 230,534	\$ 830,534
2012	\$ 301,739	\$ 565,000	\$ (263,261)	\$ 301,739
2011	\$ 1,017,872	\$ 525,000	\$ 492,872 (6)	\$ 917,872
2010	\$ 754,088	\$ 500,000	\$ 254,088	\$ 754,088
2009	\$ 1,149,375	\$ 450,000	\$ 699,375	\$ 1,149,375
2008	\$ 992,014	\$ 400,000	\$ 592,014	\$ 992,014
2007	\$ 465,017	\$ 334,727	\$ 130,290	\$ 465,017
2006	\$ 581,635	\$ 324,682	\$ 256,953	\$ 581,635
2005	\$ 1,083,809	\$ 307,086	\$ 776,723 (5)	\$ 937,088
2004	\$ 507,271	\$ 276,547	\$ 230,724 (4)	\$ 385,931
2003	\$ 576,300	\$ 251,100	\$ 325,200 (3)	\$ 489,088
2002	\$ 214,155	\$ 251,100	\$ (36,945)	\$ 214,155
2001	\$ 636,100	\$ 226,100	\$ 410,000 (2)	\$ 555,183
2000	\$ 252,219	\$ 197,419	\$ 54,800	\$ 252,219
1999	\$ 291,176	\$ 192,301	\$ 98,875	\$ 291,176
1998	\$ 283,856	\$ 187,467	\$ 96,389	\$ 283,856
1997	\$ 284,442	\$ 182,058	\$ 102,384	\$ 284,442
1996	\$ 677,475	\$ 177,614	\$ 499,861 (1)	\$ 556,489
1995	\$ 136,935	\$ 175,000	\$ (38,065)	\$ 136,935
1994	\$ 428,680	\$ 110,000	\$ 318,680	\$ 428,680
1993	\$ 344,416	\$ 110,000	\$ 234,416	\$ 344,416
1992	\$ 91,347	\$ 150,000	\$ (58,653)	\$ 91,347
1991	\$ 128,915	\$ 150,000	\$ (21,085)	\$ 128,915



AVERAGES through 2013:

5-year	\$810,722	\$528,000	\$282,722	\$790,722	5-year
10-year	\$768,335	\$428,304	\$340,031	\$731,529	10-year
20-year	\$573,235	\$311,660	\$261,575	\$540,375	20-year

The following reimbursements are noted from Federal and State government relief programs:

(1)	Federal: \$59,863 and State: \$61,123	\$ 120,986
(2)	Federal: \$80,917	\$ 80,917
(3)	Federal: \$87,232	\$ 87,232
(4)	Federal: \$121,340	\$ 121,340
(5)	Federal: \$146,721	\$ 146,721
(6)	Federal: \$100k	\$ 100,000

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**
**PG 31
 bgnrpts**
PROJECTION: 20141 FY14 General Fund
FOR PERIOD 99
ACCOUNTS FOR:
**DPW-TRASH SNOW STREET LIGHTING
 PRIOR FY3
 ACTUALS**
**PRIOR FY2
 ACTUALS**
**LAST FY1
 ACTUALS**
**CY
 ACTUALS**
**CY REV
 BUDGET**
**PROJECTION
 LEVEL 3**
**PCT
 CHANGE**
0423 SNOW / ICE CONTROL :
03 SALARIES

14233511	511000	WAGES PERM 10,035.92	11,031.01	5,598.66	16,748.43	12,000.00	15,000.00	25.0%
14233511	515000	OVERTIME 133,698.28	199,382.50	48,989.86	184,632.73	100,000.00	100,000.00	.0%
TOTAL SALARIES		143,734.20	210,413.51	54,588.52	201,381.16	112,000.00	115,000.00	2.7%

05 EXPENSES

14235530	530415	PLOW/HAUL 201,881.25	376,188.25	34,124.50	261,851.56	235,000.00	250,000.00	6.4%
14235530	530420	PLC DETAIL 4,406.16	14,282.82	.00	7,741.46	10,000.00	15,000.00	50.0%
14235530	530465	ST SWEEP .00	.00	8,175.00	158.03	15,000.00	15,000.00	.0%
14235540	540000	SUPP/EQUIP 300,621.63	236,997.34	56,112.05	56,139.64	200,000.00	50,000.00	-75.0%
14235540	540425	SAND .00	.00	.00	1,048.73	.00	15,000.00	.0%
14235540	540430	SALT 78,444.73	101,501.70	115,019.59	250,919.54	.00	125,000.00	.0%
14235540	540435	CACL .00	.00	3,240.00	.00	.00	5,000.00	.0%
14235548	548999	GASOLINE 25,000.00	69,586.49	27,560.68	47,559.87	28,000.00	30,000.00	7.1%
14235578	578020	MEALS .00	8,902.00	2,919.00	3,071.70	.00	5,000.00	.0%
TOTAL EXPENSES		610,353.77	807,458.60	247,150.82	628,490.53	488,000.00	510,000.00	4.5%
TOTAL SNOW / ICE CONTROL		754,087.97	1,017,872.11	301,739.34	829,871.69	600,000.00	625,000.00	4.2%

0424 STREET LIGHTING
05 EXPENSES

14245521	521300	TRLGT ELEC 11,467.85	9,271.97	8,321.03	6,443.43	16,000.00	15,000.00	-6.3%
14245521	521301	STLGT ELEC 205,449.93	205,164.79	127,088.13	92,163.07	184,000.00	185,000.00	.5%
14245524	524271	LIGHT M&R .00	.00	.00	5,962.00	.00	.00	.0%

TOTAL EXPENSES

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 32
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
DPW-TRASH SNOW STREET LIGHTING

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
TOTAL STREET LIGHTING	216,917.78	214,436.76	135,409.16	104,568.50	200,000.00	200,000.00	.0%
	216,917.78	214,436.76	135,409.16	104,568.50	200,000.00	200,000.00	.0%
0433 WASTE COLLECTION & DISPOSAL							
05 EXPENSES							
14335529 529430 GB COLLECT	653,104.53	669,750.19	608,335.00	576,200.00	650,000.00	650,000.00	.0%
14335529 529431 GB DISPOSE	515,816.41	436,441.27	428,262.49	480,653.80	575,000.00	600,000.00	4.3%
14335529 529432 CURB RECYC	184,606.30	195,895.38	173,098.38	209,585.00	210,000.00	210,000.00	.0%
14335529 529435 MISC RECYC	16,426.70	52,445.41	15,959.44	16,316.58	65,000.00	30,000.00	-53.8%
14335530 530086 MONITORING	.00	2,063.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES	1,369,953.94	1,356,595.25	1,225,655.31	1,282,755.38	1,500,000.00	1,490,000.00	-.7%
TOTAL WASTE COLLECTION & DIS	1,369,953.94	1,356,595.25	1,225,655.31	1,282,755.38	1,500,000.00	1,490,000.00	-.7%
TOTAL DPW-TRASH SNOW STREET	2,340,959.69	2,588,904.12	1,662,803.81	2,217,195.57	2,300,000.00	2,315,000.00	.7%

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Public Safety FY14 Budgets

Overview

The Public Safety budget consists of the Police Department, Fire/Emergency Management Department and the shared Dispatch. Each year Town Meeting votes both a total salary and expense line for the combination of all three functions. The total budget for Public Safety for FY13 is \$8,859,050 which is a 3.3% increase from the FY13 budget:

	FY13	FY14	Change
Police	\$4,239,830	\$4,352,472	+2.7%
Fire/EMS	\$3,909,707	\$4,074,852	+4.2%
Dispatch	\$425,940	\$431,726	+1.4%
TOTAL	\$8,575,477	\$8,859,050	+3.3%

Wages (\$8,477,625 +3.3%)

There are no new positions funded by these budgets, although at November 2012 Town Meeting an additional police officer was added as has been planned and previously described. The large federal grant application for RCASA was not successful, but a smaller grant offsets some of staffing costs in the substance abuse prevention efforts. Previous reductions to the Training budgets are restored in FY14.

Wages	FY13	FY14	Change
Police	\$4,027,180	\$4,138,972	+2.8%
Fire/EMS	\$3,778,882	\$3,934,627	+4.1%
Dispatch	\$398,240	\$404,026	+1.5%
TOTAL	\$8,204,302	\$8,477,625	+3.3%

Expenses (\$381,425 +2.8%)

Each Public Safety function has comparatively small expenses. In FY14 there is an increase in ambulance service expenses associated with increased medical oversight from the state.

Please see the budget sections on Police, Fire/EMS and Dispatch for more information.

Police Department FY14 Budget

Overview

The Reading Police Department budget for FY14 is funded at \$4,352,472 or +2.7% when compared to FY13. Over 95% of this budget is spent on personnel, with the remainder spent on expenses. In FY14, the department is budgeted for 42 sworn officers (an increase of one was approved at the November 2012 Town Meeting), three civilian office employees, 0.8 civilian part-time Animal Control Officer and part-time Parking Enforcement Officer, and 2 employees from the Reading Coalition Against Substance Abuse (RCASA). A portion of each RCASA employee salary is grant funded.

Staffing (47.8 FTEs; unchanged)

Wages (\$4,138,972; +2.8%)

The FY14 Police salary budget is driven by these major factors:

- The inclusion of RCASA salaries that were previously paid by a 5-year Federal grant. Some grant funding is still in place to offset these salaries;
- Increased training costs due to changes in training from the Commonwealth of Massachusetts;
- Actual increases from FY13-14 contract negotiations which were not finalized when FY13 budget was established.

Expenses (\$213,500; +0.4%)

The department's expense budget has been adjusted by modest amounts in several line items. Professional development expenses are increased due to the elimination of State sponsored training programs and the Uniform expenses are lowered as no new hires are anticipated in FY14. We have made adjustments shifting some items to other budgets that make more sense for them to manage. For example we recently moved traffic light repair to the engineering division of the DPW, and in this budget we are consolidating IT expenses to include wireless communication and moving that expense to the technology division of the Finance department.

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 27
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0210	POLICE							
03	SALARIES							
12103511	511003	POL CHIEF 133,405.84	134,284.86	136,530.63	101,363.22	139,265.00	143,460.00	3.0%
12103511	511010	ADMIN ASST .00	.00	.00	.00	.00	49,450.00	.0%
12103511	511011	ADMIN SEC .00	.00	.00	.00	.00	39,700.00	.0%
12103511	511012	CLERK 82,504.74	82,444.89	84,049.73	62,396.89	87,575.00	.00	-100.0%
12103511	511231	LIEUTENANT 294,173.55	297,065.76	299,365.31	236,452.30	313,300.00	325,438.00	3.9%
12103511	511232	SERGEANT 558,001.00	614,092.12	619,371.10	428,524.43	644,800.00	673,119.00	4.4%
12103511	511233	OFFICER 1,607,871.76	1,511,108.15	1,660,164.81	1,304,529.33	1,816,951.00	1,870,459.00	2.9%
12103511	511234	DETECTIVE 236,586.94	306,333.93	307,693.34	305,892.68	410,850.00	422,260.00	2.8%
12103511	511235	PARK ENFOR 16,300.85	16,302.09	16,632.15	12,346.25	16,964.00	17,470.00	3.0%
12103511	511236	ANIM CONTR 15,983.57	15,987.81	16,305.54	12,107.94	16,633.00	17,140.00	3.0%
12103511	511237	BSN ADMIN 67,514.36	67,514.34	68,864.88	51,129.00	70,242.00	72,360.00	3.0%
12103511	511238	SCHL TRAFF 113,215.93	115,755.68	112,985.96	77,550.85	120,000.00	120,534.00	.4%
12103511	511521	RCASA OC .00	.00	.00	7,998.75	18,165.00	43,025.00	136.9%
12103511	511569	RCASA DIR .00	.00	.00	27,767.70	55,185.00	72,101.00	30.7%
12103511	515000	OVERTIME 304,671.64	298,982.22	261,638.13	280,580.01	280,000.00	285,000.00	1.8%
12103511	515210	TRAINING 13,650.12	16,197.94	15,631.11	5,406.99	10,000.00	20,250.00	102.5%
12103511	515220	FLSA 2,699.40	2,470.26	.00	.00	.00	.00	.0%
12103511	516210	FITNESS ST 6,000.00	4,500.00	2,250.00	3,000.00	6,000.00	4,500.00	-25.0%
12103511	596110	FED GR SUP .00	.00	.00	.00	.00	-40,794.00	.0%
12103512	512205	CELL MONIT 4,528.07	2,486.47	968.36	539.78	4,500.00	3,500.00	-22.2%
12103517	517017	SCK LV BBK .00	.00	.00	16,753.60	16,750.00	.00	-100.0%
TOTAL SALARIES		3,457,107.77	3,485,526.52	3,602,451.05	2,934,339.72	4,027,180.00	4,138,972.00	2.8%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 28
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 PUBLIC SAFETY

05	EXPENSES	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
12105521	521392	WIRLS SVC						
		11,068.18	13,369.90	12,188.33	351.00	.00	.00	.0%
12105524	524001	VEH REPAIR						
		9,327.20	14,627.87	6,696.03	7,506.85	10,000.00	11,000.00	10.0%
12105524	524201	WEAPONS						
		6,769.66	8,969.98	5,590.04	8,689.05	9,200.00	9,500.00	3.3%
12105524	524250	TRF CTL RP						
		11,938.09	8,829.67	22,225.44	.00	.00	.00	.0%
12105524	524271	EQUIPMENT						
		1,945.75	3,229.00	4,150.20	1,758.95	2,000.00	6,000.00	200.0%
12105530	530000	PROF SVCS						
		393.50	.00	13.75	82.75	.00	750.00	.0%
12105530	530422	KENNEL BRD						
		.00	.00	402.05	.00	900.00	900.00	.0%
12105530	530423	SPC INVEST						
		.00	189.81	368.89	298.00	500.00	750.00	50.0%
12105531	531000	PRDEV TRN						
		2,304.04	1,091.30	3,431.72	1,150.00	2,300.00	5,000.00	117.4%
12105531	531010	PRDEV DUES						
		9,675.45	11,152.00	9,375.00	9,585.00	11,000.00	12,000.00	9.1%
12105531	531090	PRDEV REG						
		1,470.30	2,827.45	627.00	515.00	1,700.00	2,500.00	47.1%
12105531	531091	PRDEV TRVL						
		455.74	3,971.10	862.69	4,056.69	1,200.00	1,100.00	-8.3%
12105531	531210	OFFCR TRN						
		5,044.00	7,397.00	2,127.00	15,926.00	5,000.00	5,500.00	10.0%
12105535	535300	RCASA EVNT						
		.00	.00	.00	369.30	400.00	400.00	.0%
12105540	540000	SUPP/EQUIP						
		7,839.62	7,294.03	848.49	1,383.84	1,600.00	2,000.00	25.0%
12105540	540221	COMM EQUIP						
		5,044.37	2,536.28	6,694.70	1,031.55	12,500.00	12,500.00	.0%
12105540	540231	RADAR UNIT						
		736.00	1,063.37	1,163.00	775.00	3,500.00	3,500.00	.0%
12105540	540281	PRKPRGSUPP						
		5,593.00	3,901.00	6,462.02	4,585.00	8,000.00	8,500.00	6.3%
12105540	540282	PS SUPP						
		1,780.62	3,662.73	8,362.01	1,961.92	5,000.00	7,500.00	50.0%
12105542	542000	OFFC SUPPL						
		15,144.72	9,235.25	9,653.33	8,210.68	9,200.00	9,500.00	3.3%
12105542	542120	FURNISHING						
		1,235.92	.00	2,191.94	.00	1,000.00	1,000.00	.0%
12105542	542125	COPY SUPP						
		1,879.40	1,891.02	2,142.25	779.00	3,000.00	.00	-100.0%
12105542	542127	POSTAGE						
		1,020.49	1,374.80	1,463.34	1,425.21	1,400.00	1,500.00	7.1%
12105554	554000	UNFRM/CLTH						
		32,340.21	33,441.16	35,291.70	36,010.01	50,750.00	38,500.00	-24.1%
12105558	558545	RCASASUPPL						

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 29
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
 PUBLIC SAFETY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
12105578 578000 OTHER EXPN	.00	.00	.00	504.45	500.00	500.00	.0%
12105578 578250 FOOD PRSNR	.00	68.95	.00	.00	.00	.00	.0%
12105578 578545 RCASA OTHE	342.91	140.00	324.65	185.93	500.00	600.00	20.0%
12105580 580250 CRUISERS	.00	.00	.00	472.99	500.00	500.00	.0%
	52,163.75	58,667.25	55,109.90	56,027.59	71,000.00	72,000.00	1.4%
TOTAL EXPENSES	185,512.92	198,930.92	197,765.47	163,641.76	212,650.00	213,500.00	.4%
TOTAL POLICE	3,642,620.69	3,684,457.44	3,800,216.52	3,097,981.48	4,239,830.00	4,352,472.00	2.7%

Dispatch FY14 Budget

Overview

The Reading Dispatch budget for FY14 is funded at \$431,726, a 1.4% increase compared with FY13. A bit less than 95% of this budget is spent on personnel, with the remainder spent on expenses. Dispatch currently is staffed with eight civilian Telecommunicators and one civilian Head Dispatcher who works several shifts per week as a Telecommunicator and oversees the administration of the Dispatch center.

It is important to note that there have been many new demands placed on professional Dispatch centers including required Dispatch Certification and required Emergency Medical Dispatch (EMD). The Reading Dispatch Center is in compliance and was already meeting the standards prior to their State-wide implementation.

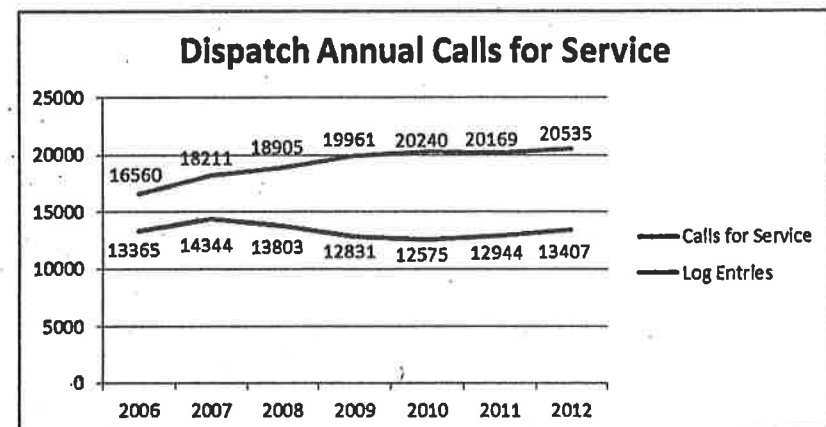
We are currently evaluating the demands the new EMD requirements place on Telecommunicators and are considering if staffing changes will need to be made in the future to meet these new demands on service.

Staffing (9 FTEs; no change)

Wages (\$404,026; +1.5%)

The Dispatch wage budget has been increased by 1.5% due to contractual agreements already in place for FY14. In addition to Town funding, \$50,000 in grant funds are used to offset existing salaries.

The chart below summarizes the volume of services being provided by our Dispatch Center in support of Police, Fire, EMS, and other town initiatives. The complexity of work is not directly reflected in raw numbers of Calls for Service and total log entries. For instance, the Emergency Medical Dispatch (EMD) services being provided on a call today require advanced training and an increased time commitment on each call requiring EMD. Since 2006, despite a nearly equal number of log entries, 24% more services are being dispatched through the Dispatch Center.



Expenses (\$27,700; unchanged)

Dispatch expenses are being held to no increase with modest changes to line items. Specifically, there is an increased on-going cost for annual maintenance of our in-house recording system but some equipment costs have been reduced since most of the equipment in the Dispatch Center is in good condition.

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 30
 bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

 ACCOUNTS FOR:
 PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0215	DISPATCHERS							
03	SALARIES							
12153511	511000	WAGES PERM						
		289,916.27	329,490.23	337,290.87	253,158.74	343,905.00	347,926.00	1.2%
12153511	511003	HEAD DISP						
		56,106.35	55,982.31	57,190.38	42,475.84	58,335.00	60,100.00	3.0%
12153511	515000	OVERTIME						
		47,398.78	42,330.96	45,869.26	37,675.34	44,000.00	45,000.00	2.3%
12153511	515210	TRAINING						
		650.61	1,189.28	.00	.00	.00	.00	.0%
12153511	596120	ST GR SUPP						
		.00	-40,000.00	-52,905.00	-50,000.00	-50,000.00	-50,000.00	.0%
12153512	512000	WAGES TEMP						
		2,443.95	1,452.13	1,317.63	.00	2,000.00	1,000.00	-50.0%
12505	TOTAL SALARIES	396,515.96	390,444.91	388,763.14	283,309.92	398,240.00	404,026.00	1.5%
	EXPENSES							
12155524	524000	MAINT/REPR						
		112.00	1,603.00	155.00	.00	.00	.00	.0%
12155524	524260	VIDEO SURV						
		1,250.00	1,577.50	2,971.60	724.63	2,000.00	2,500.00	25.0%
12155524	524271	EQUIP M&R						
		1,402.00	3,413.01	2,836.25	4,367.98	5,000.00	4,000.00	-20.0%
12155531	531000	PRDEV TRN						
		2,474.57	543.31	853.03	6.85	750.00	750.00	.0%
12155531	531091	PRDEV TRVL						
		.00	110.45	237.94	31.20	250.00	250.00	.0%
12155536	536000	LIC SFTWR						
		11,395.81	4,693.90	16,802.00	1,000.00	2,000.00	2,500.00	25.0%
12155540	540221	COMM EQUIP						
		6,467.02	13,194.32	3,239.50	5,162.00	6,000.00	6,000.00	.0%
12155542	542000	OFFC SUPPL						
		2,276.10	1,467.47	1,644.06	2,385.20	2,200.00	2,200.00	.0%
12155554	554000	UNFRM/CLTH						
		2,160.00	2,160.00	2,204.99	2,160.00	2,500.00	2,500.00	.0%
12155555	555000	TECH SUPP						
		5,735.93	8,154.06	2,838.84	300.00	6,000.00	6,000.00	.0%
12155580	580000	EQUIP OPER						
		.00	.00	.00	1,362.00	1,000.00	1,000.00	.0%
	TOTAL EXPENSES	33,273.43	36,917.02	33,783.21	17,499.86	27,700.00	27,700.00	.0%
	TOTAL DISPATCHERS	429,789.39	427,361.93	422,546.35	300,809.78	425,940.00	431,726.00	1.4%

Fire and Emergency Management FY14 Budget

Overview

The total FY14 Fire/EMS budget is \$4,074,852, up 4.2% from FY13. This budget will retain staffing and response at present levels. The Reading Fire Department's 48 full time employees are primarily organized around four Groups of Officers and Firefighters. The budget requests the funding of a Chief, Secretary, four Captains, five Lieutenants, thirty seven Firefighters and two part time Fire Alarm Technicians. Our major responsibilities are: Delivery of Emergency Medical Services; Fire Suppression; Fire Prevention and Emergency Management.

Staffing (48 FTEs; no change)

Wage costs (\$3,934,627; +4.1%)

The salary accounts have been increased to reflect contractual increases and step increases for non union personnel. The Overtime account has been increased 2.5%. Overtime is used to maintain proper staffing due to illnesses, injuries and mandatory training. A portion of this increase (\$4,000) has been designated to permit an in service Firefighter safety training program to be reinstated.

Expenses (\$140,225; +7.2%)

A portion of the \$9,400 increase in the expense budget is required due to the need to provide \$6,000 per year in compensation to our Affiliate Hospital Medical Director. The Affiliate Hospital Medical Director is a physician who provides mandatory medical oversight to

our EMS program. The Department of Public Health, Office of Emergency Medical Services requires ambulance services that operate at the Advanced Life Support Level have a designated Affiliate Hospital Medical Director for clinical oversight.

In addition, this budget proposes to expand the capabilities of the EMS program by registering the engine and ladder truck housed at the Main Street Fire Station as Class 5 Ambulances. This will permit these vehicles to carry medications when staffed by a Paramedic. This will improve patient care to residents by allowing Paramedics staffing the engine or ladder truck to have the ability to give Advanced Life Support medications to sick and injured patients.

Capital Request:

It is requested that Firefighter protective clothing be replaced at a cost of \$136,000. We request the replacement of fire hose that is at the end of its service life, the cost is \$20,000 and we request the replacement of training room chairs and other furniture at the fire stations at a cost of \$14,000.

Department activity for the year 2012

In 2012 we responded to 3,159 emergency incidents and issued 797 permits. The chart (figure 1) below illustrates department activity for 2012 and is based upon mandatory National Fire Incident Reporting requirements.

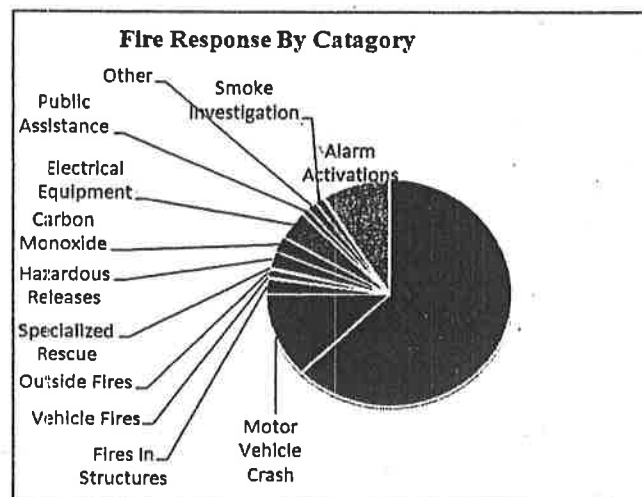


Figure 1

Emergency Medical Activity for 2012

Requests for emergency medical treatment have continued to increase. In 2012 we responded to 2,137 medical incidents. This is our highest year. Figure 2 below depicts our EMS responses from 1996 to 2012. This chart shows a consistently rising trend of EMS responses over the last 16 years.

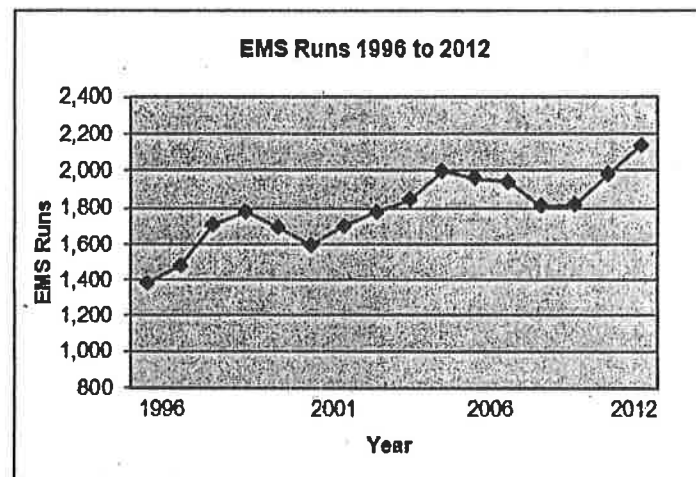


Figure 2

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 31
bgnyrpta

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0220	FIRE							
03	SALARIES							
12203511	511003	FIRE CHIEF 111,377.54	111,377.51	113,598.82	84,805.10	110,469.00	114,350.00	3.5%
12203511	511009	ADM ASST 43,456.51	43,456.50	44,314.50	32,903.36	45,030.00	46,625.00	3.5%
12203511	511241	CAPTAIN 360,786.92	350,790.28	358,329.02	272,991.51	365,743.00	380,453.00	4.0%
12203511	511242	LIEUTENANT 322,921.11	341,828.99	366,019.65	278,119.35	370,709.00	385,458.00	4.0%
12203511	511243	FIREFIGHTR 2,081,221.50	2,163,626.85	2,230,112.87	1,731,362.85	2,307,168.00	2,410,646.00	4.5%
12203511	511246	FIRE ALARM 8,266.99	10,096.38	15,120.13	9,821.08	8,000.00	8,160.00	2.0%
12203511	515000	OVERTIME 369,383.41	421,412.06	385,991.78	303,437.30	355,000.00	364,000.00	2.5%
12203511	515200	HOLDAY PAY 170,305.61	175,012.89	180,821.63	154,592.07	197,906.00	205,935.00	4.1%
12203517	517017	SCK LV BBK .00	.00	9,272.99	.00	18,857.00	19,000.00	.8%
12203517	517021	VACATN BBK .00	.00	.00	5,826.78	.00	.00	.0%
	TOTAL SALARIES	3,467,719.59	3,617,601.46	3,703,581.39	2,873,859.40	3,778,882.00	3,934,627.00	4.1%
05	EXPENSES							
12205521	521392	WRLS PHONE 907.00	863.24	732.44	430.72	.00	.00	.0%
12205524	524270	RADIO MNT 1,311.95	5,775.66	3,142.12	7,072.25	2,250.00	3,500.00	55.6%
12205524	524271	EQUIPMENT 5,659.30	7,899.14	3,373.01	7,177.77	3,500.00	4,000.00	14.3%
12205524	524273	APARATREPR 1,310.12	1,423.63	1,025.39	5,146.03	1,075.00	1,000.00	-7.0%
12205524	524275	FRE ALRM M 542.46	-474.12	1,927.32	189.72	2,000.00	2,000.00	.0%
12205524	524276	HOSE RPLCM 109.00	979.95	.00	1,572.45	1,000.00	.00	-100.0%
12205530	530022	BILLINGSVC .00	.00	.00	961.50	25,000.00	25,000.00	.0%
12205531	531000	PRDEV TRN 894.00	100.00	385.55	.00	.00	.00	.0%
12205531	531010	PRDEV DUES 2,900.00	2,500.00	3,244.95	3,249.00	3,000.00	3,100.00	3.3%
12205531	531050	PRDEV PUBS 229.90	520.70	145.75	53.95	500.00	500.00	.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 32
bgnyrpts

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
12205531 531090 PRDEV REG	192.00	709.00	609.00	.00	900.00	1,000.00	11.1%
12205531 531220 FFGHTR TRN	5,884.66	3,698.86	5,534.25	6,470.51	6,000.00	6,000.00	.0%
12205540 540000 SUPP/EQUIP	2,101.40	1,334.87	214.13	5,303.82	4,000.00	4,000.00	.0%
12205540 540225 EQUIPMENT	.00	360.67	-1,235.38	.00	.00	.00	.0%
12205542 542000 OFFC SUPPL	1,047.59	1,641.02	2,228.88	168.50	2,000.00	2,000.00	.0%
12205550 550000 ALS SUPP	30,477.84	28,810.60	31,215.19	22,260.48	32,000.00	32,500.00	1.6%
12205550 550290 AMBUL SRVC	6,518.21	10,205.96	13,705.96	11,299.96	13,700.00	20,100.00	46.7%
12205554 554000 UNFRM/CLTH	27,931.32	28,011.98	29,450.00	30,500.00	30,500.00	32,125.00	5.3%
12205554 554220 PRTCT CLTH	1,727.73	-710.94	1,140.50	4,133.47	2,400.00	2,400.00	.0%
12205578 578000 OTHER EXPN	930.38	874.08	646.10	793.93	1,000.00	1,000.00	.0%
12205578 578062 FLAGS	.00	306.09	.00	.00	.00	.00	.0%
TOTAL EXPENSES	90,674.86	94,830.39	97,485.16	106,784.06	130,825.00	140,225.00	7.2%
TOTAL FIRE	3,558,394.45	3,712,431.85	3,801,066.55	2,980,643.46	3,909,707.00	4,074,852.00	4.2%
TOTAL PUBLIC SAFETY	7,630,804.53	7,824,251.22	8,023,829.42	6,379,434.72	8,575,477.00	8,859,050.00	3.3%

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Public Works – Enterprise Funds FY14 Budget

Enterprise Fund Reserves & Rates

In case of financial emergencies, 10% of annual expenditures (Water & Sewer) or \$150,000 (Storm Water) is set aside to be held in Reserve Funds. Current reserves are well in excess of these levels. Old capital projects that had remaining balances have been closed out to reserves, and in one case a \$75,000 FY12 sewer project for Lewis Street was not done, so the project was pushed into FY14 and the unused funds were added to Sewer reserves.

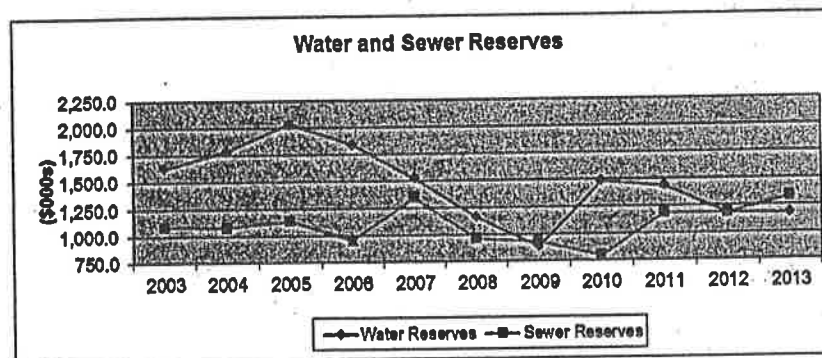
Reserves	Jan. 2013	Target	% over
St. Water	\$560k	\$150k	+273%
Water	\$1,178k	\$545k	+116%
Sewer	\$1,333k	\$577k	+131%
Combined	\$3.07 mil	\$1.27 mil	+142%

Recent Reserves History

Excess reserves offer the flexibility to take advantage of mid-year opportunities, such as the decision by November 2011 Town Meeting to use \$250,000 to advance the Howard Street water main project forward in order to qualify for an interest-free loan. This saved over \$100,000 in future interest costs.

As the next chart shows, water reserves hit a recent low in 2008-2009 coincident with some one-time costs associated with

closing the water treatment plant and shifting the water supply to the MWRA. In 2010 some legal environmental settlements were deposited in the water reserve fund and in 2011-12 surplus from past capital projects were closed out and added to the sewer reserve fund, resulting in fund balances that are now well over the 10% target levels. Therefore excess reserves are available to offset some rate increases in the future.



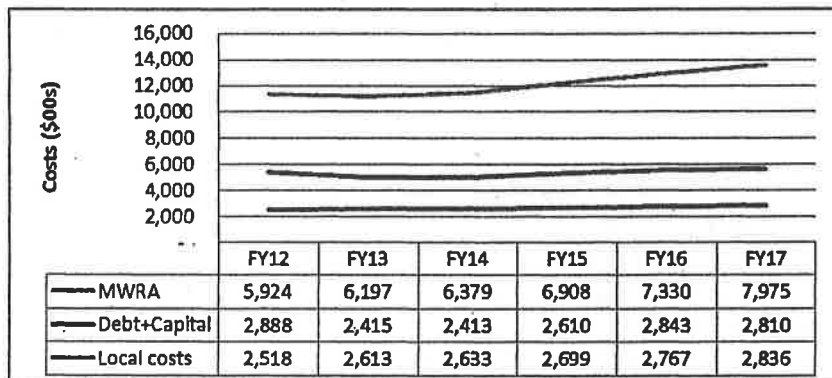
Reserves Policy

The use of excess reserves combined with capital planning can partner to dampen the volatility that MWRA assessments may bring to the Reading customer.

System-wide MWRA preliminary FY14 rates are +3.9%, a bit below their +4.6% forecast one year ago. Reading's relative lower usage has translated into smaller increases as water is +2.6% and sewer is +4.5%. The MWRA has not yet released an updated forecast, but one year ago they projected system-wide rates of +8.3% in FY15; +6.1% in FY16 and +8.8% in FY17.

Water & Sewer

MWRA assessments represent 55% of combined Water and Sewer budgets, and are expected to rise at an annual rate of 6.1% for the five-year period FY12-17. The remaining 45% of costs are under some type of Reading control and are expected to increase by only 0.8% over this same period. Debt and capital are planned to be relatively flat, while wages and other expenses (shown as local costs below) are forecast at +2.4%.



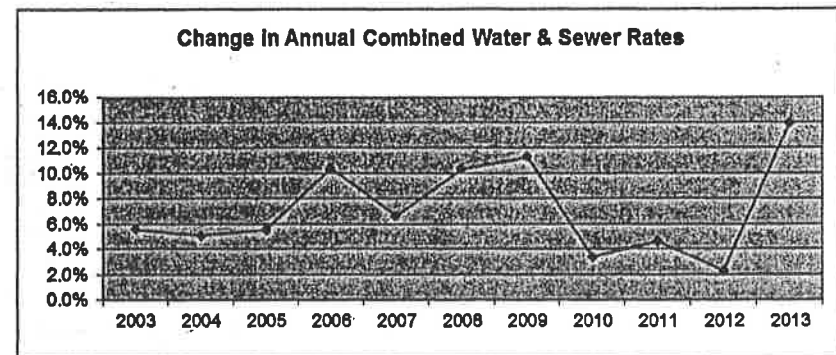
Given this forecast, here is a suggested use of reserves over the next few years FY14-17. If there are no reserves regenerated during this time, ending FY17 reserve fund levels would be at the 10% minimum:

	W Res. Used	W Net Budget	S Res. Used	S Net Budget	Combined Net Budg.
FY13	\$150k		\$150k		
FY14	none	+2.0%	\$75k	+5.6%	+3.9%
FY15	\$100k	+3.6%	\$200k	+6.3%	+5.0%
FY16	\$175k	+4.0%	\$200k	+6.7%	+5.4%
FY17	\$225k	+4.7%	\$100k	+6.8%	+5.8%

Rates

Water and sewer rates are set by a combination of budgets, use of reserves and the volume of usage of water/sewer. Conservation efforts in water usage reduce the charges paid to the MWRA for water and sewer, but rates may actually need to increase to pay the fixed local costs, as was seen in FY13 when an 8.5% increase was needed to offset the change in volume.

Current billing through December 2012 indicates no further adjustments will be needed in FY14 for changes in water/sewer usage. Therefore the net combined +3.9% for water & sewer budgets is also the forecast for next year's combined rates.



The Storm Water Fund rate for all residential parcels is set at a flat \$40 annual fee. Commercial rates are then determined by their amount of impervious surface when compared to the average residential property.

A detailed four-year forecast is found on the following page; following distinct sections describe the three Enterprise Funds.

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Enterprise Fund Budgets				Assumptions for FY15-FY17:		*Local costs MWRA		2.50% 8.30%		2.50% 6.10%		2.50% 8.80%	
No.	March 19, 2013	Approved FY - 2012	Approved FY - 2013	Percent Change	Requested FY - 2014	Percent Change	Estimated FY - 2015	Percent Change	Estimated FY - 2016	Percent Change	Estimated FY - 2017	Percent Change	
Water				MWRA +2.6% vs actual									
W1	*Wages	639,490	656,788	2.70%	674,178	2.65%	691,032	2.50%	708,308	2.50%	726,016	2.50%	
W2	*Expenses	577,677	628,290	8.76%	603,882	-3.88%	618,979	2.50%	634,454	2.50%	650,315	2.50%	
W3	*GF Offsets	377,367	384,916	2.00%	398,388	3.50%	408,348	2.50%	418,556	2.50%	429,020	2.50%	
W4	Debt+Capital	2,569,091	1,969,051	-23.36%	1,875,786	-4.74%	1,973,221	5.19%	2,108,725	6.87%	2,199,729	4.32%	
WL	Local Water Costs	4,163,625	3,639,045	-12.60%	3,552,234	-2.39%	3,691,580	3.92%	3,870,043	4.83%	4,005,080	3.49%	
W5	MWRA Assessment	1,759,085	1,813,825	3.11%	1,857,683	2.42%	2,011,871	8.30%	2,134,595	6.10%	2,322,439	8.80%	
WG	Gross Water Fund	5,922,710	5,452,870	-7.93%	5,409,917	-0.79%	5,703,451	5.43%	6,004,638	5.28%	6,327,519	5.38%	
W6	Reserves	(550,000)	(150,000)				(100,000)		(175,000)		(225,000)		
WN	Net Water Fund	5,372,710	5,302,870	-1.30%	5,409,917	2.02%	5,603,451	3.58%	5,829,638	4.04%	6,102,519	4.68%	
WV	TM Voted Water Fund	5,545,343	5,067,954	-8.61%	5,011,529	-1.11%	5,295,103	5.66%	5,586,082	5.50%	5,898,499	5.59%	
Sewer				MWRA +4.5% vs actual									
S1	*Wages	267,908	275,144	2.70%	283,935	3.20%	291,033	2.50%	298,309	2.50%	305,767	2.50%	
S2	*Expenses	396,300	403,926	1.92%	399,461	-1.11%	409,448	2.50%	419,684	2.50%	430,176	2.50%	
S3	*GF Offsets	259,004	264,198	2.01%	273,445	3.50%	280,281	2.50%	287,288	2.50%	294,470	2.50%	
S4	Debt+Capital	319,206	445,800	39.66%	536,934	20.44%	606,934	13.04%	674,000	11.05%	720,000	8.41%	
SL	Local Sewer Costs	1,242,418	1,389,068	11.80%	1,493,775	7.54%	1,587,696	6.29%	1,679,281	5.77%	1,750,413	4.23%	
S5	MWRA Assessment	4,164,476	4,383,478	5.26%	4,521,077	3.14%	4,896,326	8.30%	5,195,002	6.10%	5,652,163	8.80%	
SG	Gross Sewer Fund	5,406,894	5,772,546	6.76%	6,014,852	4.20%	6,484,022	7.80%	6,874,283	6.02%	7,202,576	4.78%	
S6	Reserves		(150,000)		(75,000)		(200,000)		(200,000)		(100,000)		
SN	Net Sewer Fund	5,406,894	5,622,546	3.99%	5,939,852	5.64%	6,284,022	5.79%	6,674,283	6.21%	7,102,576	6.42%	
SV	TM Voted Sewer Fund	5,147,890	5,508,348	7.00%	5,741,407	4.23%	6,203,741	8.05%	6,586,995	6.18%	6,908,105	4.87%	
Combined W&S													
	Local Water&Sewer	5,406,043	5,028,113	-6.99%	5,046,009	0.36%	5,279,276	4.62%	5,549,324	5.12%	5,555,493	0.11%	
	MWRA Assessments	5,923,561	6,197,303	4.62%	6,378,760	2.93%	6,908,197	8.30%	7,329,597	6.10%	7,974,602	8.80%	
	Gross W&S Budgets	11,329,604	11,225,416	-0.92%	11,424,769	1.78%	12,187,474	6.68%	12,878,921	5.67%	13,530,095	5.06%	
	Reserves	(550,000)	(300,000)		(75,000)		(300,000)		(375,000)		(325,000)		
	Net W&S Budgets	10,779,604	10,925,416	1.35%	11,349,769	3.88%	11,887,474	4.74%	12,503,921	5.19%	13,205,095	5.61%	
	Usage & other impacts			9.91%									
	Rates			11.40%		3.88%		4.74%		5.19%		5.61%	
Reserves													
	Water	986,630	1,177,778		1,177,778		1,077,778		902,778		677,778	Target Excess \$632,752 7%	
	Sewer	987,837	1,333,386		1,258,386		1,058,386		858,386		758,386	\$720,258 5%	
	Storm Water	376,011	560,676		530,676		495,676		445,676		390,676	\$150,000 160%	
Storm Water													
Y1	*Wages	127,765	134,232	5.06%	138,903	3.48%	142,376	2.50%	145,935	2.50%	149,583	2.50%	
Y2	*Expenses	58,885	64,080	8.82%	63,943	-0.21%	65,542	2.50%	67,180	2.50%	68,860	2.50%	
Y3	Debt+Capital	190,000	190,000	0.00%	190,000	0.00%	190,000	0.00%	200,000	5.26%	200,000	0.00%	
	Storm Water Fund	376,650	388,312	3.10%	392,846	1.17%	397,917	1.29%	413,115	3.82%	418,443	1.29%	
	Reserves		(25,000)		(30,000)		(35,000)		(50,000)		(55,000)		
SWV	Net Storm Water	376,650	363,312	-3.54%	362,846	-0.13%	362,917	0.02%	363,115	0.05%	363,443	0.09%	
	estimated revenues @ \$40 is \$390k		\$40		\$40		\$40		\$40		\$40	\$40	

Public Works – Water Enterprise Fund FY14 Budget

Water Fund	FY13	FY14	Change
Wages	\$656,788	\$674,178	+2.6%
Exp (non-MWRA)	\$628,290	\$603,882	-3.9%
GF overhead	\$384,916	\$398,388	+3.5%
Debt + Capital	\$1,969,051	\$1,875,786	-4.7%
Local Costs	\$3,639,045	\$3,552,234	-2.4%
MWRA Expense*	\$1,813,825	\$1,857,683	+2.4%
Gross budget	\$5,452,870	\$5,409,917	-0.8%
Use of Reserves#	-\$150,000	none	
Net Budget	\$5,302,870	\$5,409,917	+2.0%

* +2.6% versus actual FY13 # suggested figure for FY14

Overview

Water Supply is responsible for the administrative management, operation, technical support, maintenance and security of the drinking water supply in accordance with all Federal, State and local regulations. Water Distribution is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards and all applicable regulations. In addition, this division oversees water meter installation, repair and meter reading as well as the maintenance of all fire hydrants.

Total local costs decrease by 2.4% in this budget. There are no changes in FTEs and wages are increased to reflect steps plus 1% COLA for non-union employees or at a level consistent

with union contracts. Non-MWRA expenses are funded lower to adjust to recent trends. The funding of Other Post-Employment Benefits is continued with this budget. When MWRA assessments are included the gross FY14 Water fund budget decreases by 0.8% compared to one year ago. The use of Reserves is suggested to be zero next year such that the net budget increase is also 2.0%.

The \$25 million water main projects are proposed to be funded over a period of many years. The first phase is proposed to begin in FY14. Below is a summary of the Current water main costs; the estimated Project cost (including 3% annual cost inflation plus roadway paving as needed); when the Work will begin and when the debt will be fully Repaid:

	Current (\$mil)	Project (\$mil)	Work	Repaid
#1	\$4.4	\$5.0	FY14	FY23
#2	\$0.8	\$1.1	FY16	FY20
MWRA	\$2.3	\$0	tba	none
#3	\$1.0	\$1.4	FY18	FY22
#4	\$2.6	\$4.1	FY23	FY32
Phase A	\$11.1	\$11.6	FY14	FY32
Phase B*	\$ 4.0	\$ 7.2		
Phase C*	\$10.0	\$17.5		
Total	\$25.1			

**Project costs shown in FY24 dollars*

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 5
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PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

 ACCOUNTS FOR:
 WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0450	WATER - OPERATIONS							
05	EXPENSES							
61005519	519000	MEDICARE						
		7,000.00	5,793.85	5,774.84	.00	7,750.00	8,000.00	3.2%
61005519	519700	RETIREMENT						
		17,075.00	26,724.00	27,927.00	73,126.00	73,126.00	76,417.00	4.5%
61005519	519750	OPEB CONTR						
		.00	.00	.00	.00	47,664.00	45,215.00	-5.1%
61005529	529433	HAZ WST DI						
		7,771.40	6,025.59	7,449.06	5,495.34	10,000.00	10,000.00	.0%
61005530	530110	LEGAL COUN						
		121.50	.00	.00	.00	5,000.00	.00	-100.0%
61005530	530480	PRIMACEY A						
		5,530.87	5,551.27	5,267.71	5,454.45	5,500.00	5,500.00	.0%
61005530	530491	SVC WKFLD						
		7,601.06	7,857.29	7,870.50	4,150.45	8,000.00	8,000.00	.0%
297 61005531	531000	PRDEV TRN						
		1,666.00	2,569.52	5,838.00	2,347.00	5,000.00	5,000.00	.0%
61005574	574000	HEALTH INS						
		102,645.48	139,748.59	142,941.46	111,624.40	155,000.00	145,000.00	-6.5%
61005574	574010	PROP/CASUA						
		20,460.00	23,017.00	24,001.00	26,877.00	30,000.00	31,500.00	5.0%
61005574	574550	WC INSURNC						
		15,905.00	15,411.00	16,234.00	16,177.00	20,000.00	21,000.00	5.0%
	TOTAL EXPENSES	185,776.31	232,698.11	243,303.57	245,251.64	367,040.00	355,632.00	-3.1%
07	DEBT SERVICE							
61007591	591000	PRIN						
		1,375,000.00	1,375,000.00	1,370,000.00	675,000.00	958,500.00	1,435,000.00	49.7%
61007591	592000	INT						
		514,352.50	463,325.00	414,710.00	193,701.25	367,551.00	390,786.00	6.3%
	TOTAL DEBT SERVICE	1,889,352.50	1,838,325.00	1,784,710.00	868,701.25	1,326,051.00	1,825,786.00	37.7%
09	OTHER FINANCING USES							
61009596	596111	WAGE-TNMGR						
		14,896.00	14,896.00	14,895.96	10,129.36	15,194.00	15,726.00	3.5%
61009596	596121	WAGE-ACCT						
		10,078.00	10,078.00	10,077.96	6,853.36	10,280.00	10,640.00	3.5%
61009596	596122	EXP-ACCT						
		180.00	180.00	180.00	122.64	184.00	190.00	3.3%
61009596	596131	WAGE-FIN						
		32,032.00	32,032.00	32,031.96	21,782.00	32,673.00	33,817.00	3.5%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 6
bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:
WATER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61009596 596132	EXP-FIN 21,653.00	21,653.00	21,653.04	14,724.00	22,086.00	22,859.00	3.5%
61009596 596141	WAGE-HR 4,900.00	4,900.00	4,899.96	3,332.00	4,998.00	5,173.00	3.5%
61009596 596142	EXP-HR 2,264.00	2,264.00	2,264.04	1,539.36	2,309.00	2,390.00	3.5%
61009596 596151	WAGE-TECH 31,777.00	31,777.00	31,776.96	21,608.64	32,413.00	33,547.00	3.5%
61009596 596152	EXP-TECH 30,418.00	30,418.00	30,417.96	20,684.00	31,026.00	32,112.00	3.5%
61009596 596161	WAGE-PWADM 104,690.00	104,690.00	104,690.04	71,189.36	106,784.00	110,521.00	3.5%
61009596 596171	WAGE-PWENG 98,407.00	98,407.00	98,406.96	66,916.64	100,375.00	103,888.00	3.5%
61009596 596181	WAGE-PWHWY 6,730.00	6,730.00	6,729.96	4,576.64	6,865.00	7,105.00	3.5%
61009596 596182	EXP-PWHWY 19,342.00	19,342.00	19,341.96	13,152.64	19,729.00	20,420.00	3.5%
61009596 596500	XFERTO ENT .00	.00	414,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES							
	377,367.00	377,367.00	791,866.76	256,610.64	384,916.00	398,388.00	3.5%
TOTAL WATER - OPERATIONS							
	2,452,495.81	2,448,390.11	2,819,880.33	1,370,563.53	2,078,007.00	2,579,806.00	24.1%

0451 WATER - DISTRIBUTION

03 SALARIES

61013511 511010	ADMIN ASST .00	.00	.00	.00	.00	20,286.00	.0%
61013511 511401	SUPERVISOR 38,826.34	38,826.33	39,606.34	29,404.40	40,393.00	41,605.00	3.0%
61013511 511403	FOREMAN 58,677.28	58,182.46	60,668.32	46,243.63	61,896.00	63,140.00	2.0%
61013511 511405	WRKNG FRMN 89,073.54	125,585.72	99,351.19	74,125.13	114,576.00	116,874.00	2.0%
61013511 511409	EQUIP OPER 117,118.54	122,832.48	140,226.77	107,385.55	143,571.00	146,909.00	2.3%
61013511 511413	SKLLD LABR 78,502.24	57,211.78	41,711.24	31,858.55	42,220.00	43,506.00	3.0%
61013511 511417	LABORER 34,104.96	33,032.16	64,916.55	50,190.64	67,076.00	69,746.00	4.0%
61013511 511471	CLERK(S) 17,308.15	17,268.40	17,476.79	13,330.79	18,640.00	.00	-100.0%
61013511 511481	SNOW REMOV .00	.00	.00	-5,169.94	-6,500.00	-6,500.00	.0%
61013511 515000	OVERTIME 62,495.18	52,509.30	78,570.57	29,421.28	55,000.00	56,000.00	1.8%
61013511 516050	OUT OF GRA						

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 7
 bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

 ACCOUNTS FOR:
 WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61013511	516060	1,894.10	5,517.60	5,164.80	3,713.88	4,500.00	5,000.00	11.1%
		ONCALL PRM						
61013511	516080	9,760.00	10,492.00	10,270.00	7,936.00	10,000.00	11,000.00	10.0%
		LONGEVITY						
61013512	512000	6,625.00	6,825.00	5,550.00	5,550.00	7,500.00	7,500.00	.0%
		WAGES TEMP						
61013517	517017	6,552.33	5,303.74	6,172.72	2,846.58	8,000.00	8,000.00	.0%
		SCK LV BBK						
		.00	.00	2,968.64	.00	.00	.00	.0%
TOTAL SALARIES		520,937.66	533,586.97	572,653.93	396,836.49	566,872.00	583,066.00	2.9%
05	EXPENSES							
61015521	521301	ELECTRICIT						
		9,678.95	10,497.81	8,361.89	6,918.39	11,000.00	11,000.00	.0%
61015521	521303	NATRL GAS						
		353.50	301.91	264.62	200.87	500.00	500.00	.0%
61015521	521392	WRLS PHONE						
		2,902.39	2,864.58	2,851.63	1,979.51	1,500.00	2,000.00	33.3%
61015530	530420	PLCE DTAIL						
		9,583.69	10,413.62	12,280.86	10,900.00	16,000.00	15,000.00	-6.3%
61015530	530470	WTR SYSTEM						
		5,516.96	1,730.69	7,976.26	5,933.81	10,000.00	10,000.00	.0%
61015530	530472	MAIN PIPE/						
		9,706.52	760.00	9,790.00	1,260.00	10,000.00	10,000.00	.0%
61015530	530474	SVC PIPE/M						
		59,507.28	59,001.75	72,145.27	50,408.86	50,000.00	50,000.00	.0%
61015530	530478	CROSS CONN						
		4,900.00	5,160.00	5,380.00	1,900.00	8,000.00	8,000.00	.0%
61015531	531000	PRDEV TRN						
		.00	.00	1,400.00	.00	.00	.00	.0%
61015536	536000	LIC SFTWR						
		4,084.15	7,000.00	.00	5,339.80	10,000.00	7,500.00	-25.0%
61015540	540470	WD GEN SUP						
		24,736.81	24,160.62	15,692.79	14,896.84	25,000.00	25,000.00	.0%
61015540	540472	MAIN PIPE						
		24,406.91	23,288.30	20,772.04	14,733.40	30,000.00	30,000.00	.0%
61015540	540474	SVC METERS						
		151.00	380.00	.00	420.00	7,000.00	7,000.00	.0%
61015554	554000	UNFM/CLTH						
		3,949.21	4,227.97	4,860.53	2,400.00	5,500.00	5,500.00	.0%
61015578	578100	LICENSES						
		864.00	347.00	990.00	385.00	750.00	750.00	.0%
TOTAL EXPENSES		160,341.37	150,134.25	162,765.89	117,676.48	185,250.00	182,250.00	-1.6%

08 CAPITAL EXPENDITURES

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 8
 bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds
FOR PERIOD 99
**ACCOUNTS FOR:
 WATER**

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61018584 584410	BOBCATLOAD						
	.00	44,044.20	.00	.00	.00	.00	.0%
61018584 584411	VAN #2						
	.00	37,933.61	.00	.00	.00	.00	.0%
61018584 584418	TRUCK #12						
	.00	.00	39,954.45	.00	.00	.00	.0%
61018585 585000	ADDTNL EQU						
	6,769.88	.00	.00	.00	.00	.00	.0%
61018585 585451	METRINSTAL						
	180,000.00	177,916.09	.00	.00	.00	.00	.0%
61018585 585461	TANK INSP						
	.00	.00	.00	.00	550,000.00	.00	-100.0%
61018588 588450	SYSTEMS						
	57,595.86	-92,245.27	-89,245.27	.00	.00	50,000.00	.0%
TOTAL CAPITAL EXPENDITURES							
	244,365.74	167,648.63	-49,290.82	.00	550,000.00	50,000.00	-90.9%
TOTAL WATER - DISTRIBUTION							
	925,644.77	851,369.85	686,129.00	514,512.97	1,302,122.00	815,316.00	-37.4%
00452	WATER - SUPPLY / TREATMENT						
03	SALARIES						
61023511 511461	SUPERVISOR						
	84,062.88	84,062.88	84,062.88	62,426.40	85,416.00	86,612.00	1.4%
61023511 511481	SNOW RMVL						
	.00	.00	.00	-328.56	-500.00	-500.00	.0%
61023511 515000	OVERTIME						
	5,586.11	5,958.50	11,393.59	4,918.17	5,000.00	5,000.00	.0%
TOTAL SALARIES							
	89,648.99	90,021.38	95,456.47	67,016.01	89,916.00	91,112.00	1.3%
05	EXPENSES						
61025521 521301	ELECTRICIT						
	24,721.78	24,596.31	19,710.36	13,875.53	24,000.00	24,000.00	.0%
61025521 521308	FUEL OIL						
	.00	2,077.62	1,518.11	.00	3,000.00	3,000.00	.0%
61025521 521309	SWR/STM WA						
	127.90	214.72	214.72	161.04	500.00	500.00	.0%
61025521 521390	TELEPHONE						
	2,291.25	1,616.96	1,135.89	635.50	2,500.00	2,500.00	.0%
61025524 524471	MWRA VALVE						
	.00	.00	.00	.00	10,000.00	.00	-100.0%
61025530 530000	OUT PRFSVC						
	11,355.56	5,781.00	4,184.34	9,039.23	10,000.00	10,000.00	.0%
61025530 530457	WELL MISC						
	.00	2,073.86	.00	.00	.00	.00	.0%
61025540 540000	SUPPLIES						

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 9
 bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:
WATER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61025540 540455	4,213.34	1,439.80	1,794.13	1,108.35	6,000.00	6,000.00	.0%
	WELL SUPPL						
61025540 540499	3,670.93	10,990.54	9,223.98	8,902.53	20,000.00	20,000.00	.0%
	WTR EMERG						
61025563 563400	25,200.50	.00	1,180.44	.00	.00	.00	.0%
	MWRA						
	1,737,501.00	1,726,878.00	1,772,389.00	1,448,969.60	1,813,825.00	1,857,683.00	2.4%
TOTAL EXPENSES	1,809,082.26	1,775,668.81	1,811,350.97	1,482,691.78	1,889,825.00	1,923,683.00	1.8%
08 CAPITAL EXPENDITURES							
61028583 583000	PLANT						
	.00	.00	67,396.35	.00	56,000.00	.00	-100.0%
61028584 584407	PICKUP TRK		.00	35,219.16	37,000.00	.00	-100.0%
	.00	.00					
TOTAL CAPITAL EXPENDITURES	.00	.00	67,396.35	35,219.16	93,000.00	.00	-100.0%
TOTAL WATER - SUPPLY / TREAT	1,898,731.25	1,865,690.19	1,974,203.79	1,584,926.95	2,072,741.00	2,014,795.00	-2.8%
0990 OTHER FINANCING SOURCES/USES							
09 OTHER FINANCING USES							
61009590 599910	DEBT COSTS						
	.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES	.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING SOURCE	.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL WATER	5,276,871.83	5,165,450.15	5,482,713.12	3,470,003.45	5,452,870.00	5,409,917.00	-.8%

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Public Works – Sewer Enterprise Fund FY14 Budget

Overview

The Sewer Division is responsible for operating the municipal sewer collection systems in accordance with all applicable state, federal and MWRA regulations for the collection and discharge of wastewater. This ranges from maintaining and repairing 100 miles of sewer mains and 12 pumping stations to responding to customer service needs for individual sewer and drainage problems.

Sewer Fund	FY13	FY14	Change
Wages	\$275,144	\$283,935	+3.2%
Exp (non-MWRA)	\$403,926	\$399,461	-1.1%
GF overhead	\$264,198	\$273,445	+3.5%
Debt + Capital	\$445,800	\$536,934	+20.4%
Local Costs	\$1,389,068	\$1,493,775	+7.5%
MWRA Expense*	\$4,383,478	\$4,521,077	+3.1%
Gross budget	\$5,772,546	\$6,014,852	+4.2%
Use of Reserves#	-\$150,000	-\$75,000	
Net Budget	\$5,622,546	\$5,939,852	+5.6%

* +4.5% versus actual FY13 # suggested figure for FY14

Local costs increase by 7.5% in this budget, driven by a large capital project. There are no changes in FTEs and wages are increased to reflect steps plus 1% COLA for non-union employees or at a level consistent with union contracts. Non-MWRA expenses are funded lower to adjust to recent trends.

The funding of Other Post-Employment Benefits is continued with this budget. When MWRA assessments are included the gross FY14 Sewer fund budget increases by 4.2% compared to one year ago. The use of Reserves is suggested to decline by \$75,000 to \$75,000 in FY14 such that the net budget increase is 5.6%.

In FY14 a \$450,000 sewer main project for three streets (Lewis, Howard and Charles) is scheduled: \$350,000 of these costs are shown as capital, and the remainder will be funded from the MWRA loan program shown as debt. Sewer station repairs are scheduled to begin with West Street (FY15) and Batchelder Road (FY16) and be completed by FY26. This schedule proposes to work on the projects in current DPW priority order, but that schedule may change if conditions change.

Debt financing for all twelve of these projects was considered but discarded for several reasons. First, for the \$4.2 million in anticipated capital repairs the additional interest costs added \$1 million to these projects. Second, as a practical matter repairs on all twelve stations would need to be spread out over several years. Third, doing these projects on a pay-as-you-go basis allows for flexibility both in terms of capital work and financing. A project may be delayed if other priorities arise.

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON
PG 1
bgnyrpts
PROJECTION: 20142 FY14 Enterprise Funds
FOR PERIOD 99
ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0440	SEWER - OPERATIONS							
03	SALARIES							
62003511	511010 ADMIN ASST							
		.00	.00	.00	.00	.00	20,286.00	.0%
62003511	511401 SUPERVISOR							
		38,826.38	38,826.40	39,606.37	29,404.40	40,393.00	41,605.00	3.0%
62003511	511405 WRKNG FRMN							
		55,887.19	49,893.39	49,721.29	37,971.77	50,825.00	51,857.00	2.0%
62003511	511409 EQUIP OP							
		51,907.68	51,907.68	53,507.15	40,747.20	54,539.00	55,624.00	2.0%
62003511	511413 SKLLD LABR							
		37,375.53	3,500.21	.00	.00	.00	.00	.0%
62003511	511417 LABORER							
		57,800.14	54,557.71	67,132.86	51,233.91	69,747.00	72,563.00	4.0%
62003511	511471 CLERK(S)							
		17,308.47	17,268.81	17,476.96	13,331.09	18,640.00	.00	-100.0%
62003511	511481 SNOW RMVL							
		.00	.00	.00	-2,296.97	-2,500.00	-2,500.00	.0%
62003511	515000 OVERTIME							
		20,856.34	21,296.14	24,031.08	31,704.00	35,000.00	36,000.00	2.9%
62003511	516050 OUT OF GRA							
		23.76	3,838.40	6,673.20	4,042.51	3,500.00	3,500.00	.0%
62003511	516060 ONCALL PRM							
		2,644.00	2,196.00	2,747.00	1,792.00	2,950.00	2,950.00	.0%
62003511	516080 LONGEVITY							
		3,125.00	1,950.00	1,075.00	1,075.00	2,050.00	2,050.00	.0%
62003517	517017 SCK LV BBK							
		.00	.00	2,968.63	.00	.00	.00	.0%
	TOTAL SALARIES	285,754.49	245,234.74	264,939.54	209,004.91	275,144.00	283,935.00	3.2%
05	EXPENSES							
62005519	519000 MEDICARE							
		1,000.00	1,595.53	1,906.44	.00	1,125.00	1,500.00	33.3%
62005519	519700 RETIREMENT							
		14,876.00	22,273.00	23,275.00	27,234.00	27,234.00	28,460.00	4.5%
62005519	519750 OPEB CONTR							
		.00	.00	.00	.00	9,667.00	7,901.00	-18.3%
62005521	521301 ELECTRICIT							
		28,536.59	26,781.71	26,963.78	19,418.97	33,000.00	33,000.00	.0%
62005524	524469 STATIONREP							
		.00	.00	.00	7,000.00	30,000.00	30,000.00	.0%
62005524	524474 MANHOLE							
		.00	.00	8,478.75	4,200.00	10,000.00	10,000.00	.0%
62005524	524475 I&I REIMB							
		500.00	800.00	.00	.00	.00	.00	.0%

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**TOWN OF READING
 NEXT YEAR BUDGET HISTORICAL COMPARISON**

 PG 2
 bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

 ACCOUNTS FOR:
 SEWER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
62005524 524476	I&IPREVENT .00	.00	60,697.86	50,299.21	100,000.00	100,000.00	.0%
62005529 529433	HAZ WST DI 8,429.33	9,970.00	7,571.50	.00	10,000.00	10,000.00	.0%
62005530 530000	PURCH SVC 19,793.05	20,495.33	21,608.22	11,051.00	20,000.00	20,000.00	.0%
62005530 530110	LGL COUNSL .00	.00	.00	.00	2,500.00	2,000.00	-20.0%
62005530 530420	PLCE DTAIL 1,844.98	5,387.10	10,778.11	4,000.00	6,000.00	5,000.00	-16.7%
62005530 530490	CNTSVCPUMP 14,745.01	8,943.43	19,432.90	6,926.86	15,000.00	15,000.00	.0%
62005530 530492	SYS INSPEC 14,750.00	1,761.58	10,662.32	.00	15,000.00	15,000.00	.0%
62005531 531000	PRDEV TRN .00	.00	.00	.00	1,000.00	1,000.00	.0%
62005536 536000	LIC SFTWR 1,000.00	1,000.00	.00	3,270.58	10,000.00	7,500.00	-25.0%
62005540 540490	PMPSTASUPP 3,182.04	3,776.68	893.91	2,034.00	7,000.00	7,000.00	.0%
62005540 540493	DIST SYS 3,930.78	3,786.54	1,654.16	1,593.55	8,000.00	8,000.00	.0%
62005540 540495	CHEMICALS 3,355.96	3,339.48	3,576.12	1,733.75	12,000.00	7,000.00	-41.7%
62005554 554000	UNFM/CLOTH 2,844.91	2,079.96	1,724.95	1,584.98	2,200.00	2,200.00	.0%
62005563 563400	MWRA 3,844,457.00	3,922,082.00	4,128,058.00	3,460,945.60	4,383,478.00	4,521,077.00	3.1%
62005574 574000	HEALTHINS 58,067.08	63,975.69	64,291.39	53,328.26	70,000.00	73,000.00	4.3%
62005574 574010	P&C INSUR 627.00	726.00	1,127.00	850.00	1,200.00	1,250.00	4.2%
62005574 574500	DEDUCT/CLM 8,415.00	1,090.00	2,500.00	.00	.00	.00	.0%
62005574 574550	WC INSURNC 10,181.00	10,368.00	11,624.00	9,821.00	13,000.00	13,650.00	5.0%
62005578 578100	LICENSES 60.00	135.00	180.00	.00	.00	1,000.00	.0%
TOTAL EXPENSES	4,040,595.73	4,110,367.03	4,407,004.41	3,665,291.76	4,787,404.00	4,920,538.00	2.8%
07 DEBT SERVICE							
62007591 591000	PRIN 167,543.00	116,800.00	116,800.00	86,240.00	115,800.00	136,934.00	18.3%
62007591 592000	INT 7,406.25	4,312.50	1,406.25	.00	.00	.00	.0%
TOTAL DEBT SERVICE	174,949.25	121,112.50	118,206.25	86,240.00	115,800.00	136,934.00	18.3%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 3
bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
08	CAPITAL EXPENDITURES							
62008584	584416 TRUCK #6	.00	.00	42,759.46	.00	.00	.00	.0%
62008584	584417 TRUCK #10	.00	.00	38,864.46	.00	.00	.00	.0%
62008584	584422 BACKHOE	.00	.00	.00	78,000.00	130,000.00	.00	-100.0%
62008585	585000 ADDTNL EQU	122,156.00	.00	.00	.00	.00	.00	.0%
62008585	585451 METRINSTAL	53,618.48	25,651.00	.00	.00	.00	.00	.0%
62008588	588411 CALIF RD S	.00	52,204.66	-545.27	.00	.00	.00	.0%
62008588	588450 SYSTEMS	.00	.00	.00	190,549.63	200,000.00	.00	-100.0%
62008588	588502 SEWER MAIN	.00	.00	.00	.00	.00	350,000.00	.0%
62008588	588503 WEST SEWER	.00	.00	.00	.00	.00	50,000.00	.0%
62008588	588505 INFLOW/INF	99,135.98	62,742.51	.00	.00	.00	.00	.0%
	TOTAL CAPITAL EXPENDITURES	274,910.46	140,598.17	81,078.65	268,549.63	330,000.00	400,000.00	21.2%
09	OTHER FINANCING USES							
62009596	596111 WAGE-TNMGR	14,062.00	14,062.00	14,061.96	9,563.36	14,345.00	14,847.00	3.5%
62009596	596121 WAGE-ACCTG	9,517.00	9,517.00	9,516.96	6,473.36	9,710.00	10,050.00	3.5%
62009596	596122 EXP-ACCTG	170.00	170.00	170.04	116.64	175.00	181.00	3.4%
62009596	596131 WAGE-FIN	30,249.00	30,249.00	30,249.00	20,573.36	30,860.00	31,940.00	3.5%
62009596	596132 EXP-FIN	20,440.00	20,440.00	20,439.96	13,900.00	20,850.00	21,581.00	3.5%
62009596	596141 WAGE-HR	4,628.00	4,628.00	4,628.04	3,147.36	4,721.00	4,886.00	3.5%
62009596	596142 EXP-HR	2,137.00	2,137.00	2,136.96	1,453.36	2,180.00	2,256.00	3.5%
62009596	596151 WAGE-TECH	29,998.00	29,998.00	29,997.96	20,398.64	30,598.00	31,669.00	3.5%
62009596	596152 EXP-TECH	28,715.00	28,715.00	28,715.04	19,526.00	29,289.00	30,314.00	3.5%
62009596	596161 WAGE-PWADM	47,475.00	47,475.00	47,475.00	32,283.36	48,425.00	50,120.00	3.5%
62009596	596171 WAGE-PWENG	60,065.00	60,065.00	60,065.04	40,844.00	61,266.00	63,410.00	3.5%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 4
 bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:
SEWER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
62009596 596181 WAGE-PWHWY	2,419.00	2,419.00	2,418.96	1,644.64	2,467.00	2,553.00	3.5%
62009596 596182 EXP-PWHWY	9,129.00	9,129.00	9,129.00	6,208.00	9,312.00	9,638.00	3.5%
62009596 596500 XFERTO ENT	23,000.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES	282,004.00	259,004.00	259,003.92	176,132.08	264,198.00	273,445.00	3.5%
TOTAL SEWER - OPERATIONS	5,058,213.93	4,876,316.44	5,130,232.77	4,405,218.38	5,772,546.00	6,014,852.00	4.2%
0990 OTHER FINANCING SOURCES/USES							
09 OTHER FINANCING USES							
62009590 599910 DEBT COSTS	3,000.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES	3,000.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING SOURCE	3,000.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL SEWER	5,061,213.93	4,876,316.44	5,132,732.77	4,405,218.38	5,772,546.00	6,014,852.00	4.2%

Public Works – Storm Water Enterprise Fund FY14 Budget

Overview

The Storm Water Division consists of some activities conducted under the general fund budget, and some in the enterprise fund budget. As a whole, the Division is responsible for the construction, maintenance and repair of all catch basins and storm drainage systems.

As established by Town Meeting several years ago, this Enterprise Fund conducts storm water activities that were not being done by the general fund. Federal regulations continue to bring new costs to the Town.

Storm Water Enterprise Fund

	FY13	FY14	Change
Wages	\$134,232	\$138,903	+3.5%
Expenses	\$ 64,080	\$ 63,943	-0.2%
Debt & Capital	\$190,000	\$190,000	0.0%
TOTAL	\$388,312	\$392,846	+1.4%
Use of Reserves#	-\$25,000	-\$30,000	
Net Budget	\$363,312	\$362,846	-0.1%

The \$40 annual charge for a single family home, and the analogous per square foot charge based on impervious surface for commercial customers, produces almost \$400,000 in annual revenues. After allowing for the fact that some customers will

not pay on time and others that will receive abatements, the Storm Water Reserve fund will contribute \$30,000 to allow the \$40 charge to remain unchanged.

Two large scale (\$4.0 million Saugus River & \$2.2 million Aberjona River) capital projects that have been in the Storm Water capital improvements plan since inception have been pushed out to FY20. The design and permitting capital costs for these projects are in FY17 and FY18. This delay allows ample opportunity for a community dialogue about these projects, and how to fund them.

This budget does not yet forecast that new federal requirements will add any additional large scale projects. The funding of Other Post-Employment Benefits is continued with this budget.

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

 PG 10
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PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:
STORM WATER MANAGEMENT

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0428	STORM WATER MANAGEMENT							
03	SALARIES							
65003511	511413 SKILLED LA							
		.00	.00	.00	27,828.71	.00	39,797.00	.0%
65003511	511417 LABORER							
		68,695.19	66,881.47	70,163.84	26,843.36	74,050.00	36,463.00	-50.8%
65003511	511453 AST CV ENG							
		.00	.00	51,947.61	39,713.21	53,182.00	54,643.00	2.7%
65003511	515000 OVERTIME							
		2,491.57	1,686.46	4,153.12	2,680.43	4,000.00	4,500.00	12.5%
65003511	516050 OUT OF GRA							
		699.52	2,066.96	2,818.78	2,514.91	3,000.00	3,500.00	16.7%
	TOTAL SALARIES	71,886.28	70,634.89	129,083.35	99,580.62	134,232.00	138,903.00	3.5%
005	EXPENSES							
65005519	519000 MEDICARE							
		.00	1,140.42	1,854.12	.00	1,200.00	1,750.00	45.8%
65005519	519700 RETIREMENT							
		2,412.00	847.00	885.00	2,210.00	2,210.00	2,310.00	4.5%
65005519	519750 OPEB CONTR							
		.00	.00	.00	.00	5,570.00	5,783.00	3.8%
65005524	524428 DRAINMAINT							
		.00	.00	7,133.82	5,602.88	25,000.00	25,000.00	.0%
65005527	527301 EQUIP RENT							
		.00	.00	.00	.00	7,000.00	6,000.00	-14.3%
65005530	530000 OUT PRFSVC							
		.00	1,863.00	3,461.96	200.00	10,000.00	10,000.00	.0%
65005554	554000 CLOTHING							
		800.00	800.00	500.00	700.00	1,100.00	1,100.00	.0%
65005574	574000 HEALTH INS							
		.00	.00	10,275.24	8,562.70	12,000.00	12,000.00	.0%
	TOTAL EXPENSES	3,212.00	4,650.42	24,110.14	17,275.58	64,080.00	63,943.00	-.2%
08	CAPITAL EXPENDITURES							
65008584	584413 EXCAVATOR							
		.00	.00	.00	54,479.23	65,000.00	.00	-100.0%
65008584	584420 ST SWEEPER							
		.00	139,184.00	.00	.00	.00	.00	.0%
65008585	585000 ADDTNL EQU							
		126,488.36	151,023.00	.00	.00	.00	.00	.0%
65008588	588412 DRNGE IMPR							
		.00	.00	69,422.45	130.00	75,000.00	165,000.00	120.0%

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PG 11
 bgnyrpts

PROJECTION: 20142 FY14 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:

STORM WATER MANAGEMENT

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
65008588 588421 MAPPING DE	.00	.00	.00	217.28	50,000.00	25,000.00	-50.0%
65008588 588425 DRAINAGE	15,351.73	4,763.16	255.36	137.50	.00	.00	.0%
65008588 588430 SAUG RIV D	.00	.00	.00	28,339.00	.00	.00	.0%
TOTAL CAPITAL EXPENDITURES	141,840.09	294,970.16	69,677.81	83,303.01	190,000.00	190,000.00	.0%
TOTAL STORM WATER MANAGEMENT	216,938.37	370,255.47	222,871.30	200,159.21	388,312.00	392,846.00	1.2%
TOTAL STORM WATER MANAGEMENT	216,938.37	370,255.47	222,871.30	200,159.21	388,312.00	392,846.00	1.2%
GRAND TOTAL	10,555,024.13	10,412,022.06	10,838,317.19	8,075,381.04	11,613,728.00	11,817,615.00	1.8%

** END OF REPORT - Generated by Bob LeLacheur **